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ABSTRACT

Family and children's budgets summarize spending for children and their families, providing a picture of how resources are used at the national, state, county, city, and community levels. Directed to government officials, child and family advocates, and analysts, this book is intended as a user-friendly guide to address a range of issues about the construction, development, and use of such budgets. The guide reviews existing family and children's budgets and list resources for developing similar policy and decision-making tools. The major sections of the guide are: (1) "Starting Points," describing family and children's budgets and their role within a larger tool kit; (2) "The Developmental Nature of Family and Children's Budgets," including budgeting by program inventory, function, and result; (3) "How Do You Build a Family and Children's Budget?," including deciding what to include and exclude and the importance of community investments; (4) "Data Challenges in Building a Family and Children's Budget," focusing on geographic and time boundaries, expenditures, private- and public-sector funding, expenditures, revenue, inflation and population growth, and software; (5) "What Do You Do With a Family and Children's Budget?"; (6) "Issues and Lessons, including the role of advocacy organizations and common mistakes; and (7) "Who's Done It?" highlighting counties and states that have produced children's budgets regularly. Appendices include a partial inventory of budget documents, and examples of formats in state and local family and children's budgets. Contains 32 references. (Author/KB)

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A GUIDE TO DEVELOPING AND USING FAMILY AND CHILDREN'S BUDGETS

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THE FINANCE PROJECT

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A GUIDE TO DEVELOPING AND USING FAMILY AND CHILDREN'S BUDGETS

August 1998

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and Anna Danegger

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THE FINANCE PROJECT

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PREFACE

Public financing for education and an array of other children's services has become a topic of significant interest and political concern. Growing skepticism among a critical mass of American voters and taxpayers has fueled doubts about the ability of government to solve problems and provide basic supports and services that enhance the quality of life in their communities. Many believe government is too big, that it's too expensive, and that it doesn't work very well.

Despite steadily increasing public expenditures for health, education, welfare, human services, and public safety over the past two decades, seemingly intractable problems persist. Nearly a quarter of the children in the U.S. are poor and live in families and communities that are unable to meet their basic needs. Schools have become increasingly expensive, but student achievement has not matched the rising costs and dropout rates remain unacceptably high. Health care costs continue to go up, yet many Americans can't get the services they need, and with each passing year their health care dollars buy less. Criminal justice demands a dramatically increasing share of public dollars—for police officers, judges, and jails—but neighborhood streets don't seem any safer.

Voters have spoken clearly. They want more for their money—more and better services, yes, but also balanced budgets and cuts in income and property taxes. After more than a decade of chronic deficits, they want government at all levels to operate more effectively and efficiently. They don't want to dismantle government, but rather they want government to meet vital public needs and make a more visible difference in their lives.

Elected officials and other policy makers have responded to public concern and dissatisfaction by focusing more explicitly on the results of the programs and initiatives that they develop and fund. Reformers have sought to redefine the missions of public programs and agencies, to modify how services are delivered, to measure how well government programs and agencies are performing, and to feed information about performance back into planning, budgeting, management, and accountability systems. While the federal government's National Performance Review and its initiatives to "reinvent government" may be the most prominent examples of this focus on results, there are countless other efforts at the state and local levels that span the divisions of ideology, political party, and the executive and legislative branches of government.

Focusing on results is particularly important for programs and policies serving children and their families. The future well-being of the nation is obviously tied to children's healthy development. Yet policy makers and citizens alike may be inclined to reduce their commitment to critical supports and services without strong evidence that these investments yield results that society cares about, such as healthy children, children succeeding in school, strong families, and safe homes and neighborhoods.

Unfortunately, many of the efforts to implement a results framework—for public programs generally, as well as those targeted to children and their families—have been marred by confusion about terms and basic definitions, insufficient political understanding and support, the difficulty of identifying appropriate results and performance measures, and the challenges of overhauling existing planning, budgeting, and management systems. Policy makers trying to implement results-based systems have enthusiastically set out in many different directions, but often without a particular destination or a map to help them get there.

The Finance Project, established by a consortium of national foundations, conducts an ambitious agenda of policy research and development activities to improve the effectiveness, efficiency, and equity of public financing for education and other children's services. Among these efforts, is assisting with the important work of achieving and measuring important outcomes for children, their families, and the communities in which they live. To guide its work in this area, The Finance Project created a Working Group on Results-Based Planning, Budgeting, Management, and Accountability Systems.

Under the direction of the working group, a *Strategy Map for Results-Based Budgeting* was designed as a road map for those desiring to incorporate results in their planning and budgeting systems. The *Strategy Map* defines results, indicators, and performance measures and offers a framework for choosing them. It describes the products and competencies required for designing and putting into place a results-oriented budgeting system and discusses lessons from existing initiatives to define, measure, and achieve results. It suggests how to build political and community support, how to reallocate resources and tie them to results, how to integrate results-based budgeting into an existing budgeting process, and how to avoid common pitfalls. It serves as a framework for a series of papers and tool kits under development by The Finance Project. These tools for creating results-based planning and budgeting systems include a guide to results and indicators, a guide to performance measures, a tool kit on children's budgets, and a paper presenting a cost-of-failure/cost-of-bad-results prototype and analysis.

This paper, *A Guide to Developing and Using Family and Children's Budgets*, is one of the tools that the *Strategy Map* spawned. It is intended as a user-friendly guide to address a range of issues about the construction, development, and use of child and family budgets—documents that summarize spending for children and their families for a nation, state, county, city, or community. In simple terms, family and children's budgets can help us get better results for children and families by helping us to be businesslike in our work to improve the conditions of children and their families. They provide us with a picture of how resources are now being used: How much is spent, by whom, for what? And they can help us to answer more complex questions: Are children receiving their fair share of revenue growth? In times of cuts, are they protected more or less than other parts of the budget? How does our spending for children's services compare to other similar jurisdictions? What investments will produce the greatest future benefits for child and family well-being? No business would make investment decisions without such a picture. No community trying to do a better job of helping children to develop and thrive should do less.

This paper offers both a review of existing family and children's budgets and a list of resources to aid in the development of similar policy and decision-making tools. It is directed to officials inside government as well as advocates and outside analysts working to create family and children's budgets at the state and local levels.

The paper was prepared by Mark Friedman of the Fiscal Policy Studies Institute and Anna Danegger of The Finance Project. They and I would like to thank Charlie Bruner, Sid Gardner, Kara Hartnett, Sara Hoffman, Cornelius Hogan, Sharon Kalemkiarian, Grace Kelly, Amy Kershaw, Phil Lee, Lisa Mihaly, Sammy Moon, Richard Murphy, Magda Peck, Tom Rice, Jule Sugarman, and Art Wolf for their significant assistance. The information that they provided and their helpful and constructive comments are reflected in the paper that follows.

Cheryl D. Hayes
Executive Director

I. INTRODUCTION

A family and children's budget is a document that summarizes spending for children and their families for a nation, state, county, city or community. This paper is about the development and use of family and children's budgets.

Why create a family and children's budget? In simple terms, family and children's budgets can help us get better results for children and families. If we are serious about the well-being of children, then we will be businesslike in our work to improve the conditions of children and their families. We will begin to think about the kinds of investments necessary to produce better results for children and families. And we will begin to build and use the decision-making tools necessary to do this well. Most basic among those tools is a picture of how resources are now being used: How much is spent, by whom, for what? No business would make investment decisions without such a picture. No community trying to do a better job of helping children to develop and thrive should do less.

Making sense of spending for children and families is no easy task. Spending for children and families is spread across different levels of government (e.g., federal, state, county, city, town, school district), across many agencies within each level, and across public and private sectors. It involves dozens of funding sources, paying for hundreds of different programs. And while this system does a good job of meeting the needs of some children, it misses others badly. This fragmented system of funding reflects a more profound fragmentation of services, based on categories of children, categories of service, and a division of responsibility between funders accumulated from years of political deals, more than any sensible way to pay for and provide service.

A family and children's budget is a policy tool that can help unravel this complex system, understand how services are now provided and funded, and make better decisions about how to use our limited resources to advance the well-being of children and families. A family and children's budget can help answer seemingly simple questions like: How much is spent, for what service, by what agencies? How much are costs increasing or decreasing? How are spending priorities changing over time? And also more complex questions like: Are children receiving their fair share of revenue growth? In times of cuts, are they protected more or less than other parts of the budget? How does our spending for children's services compare to other similar jurisdictions? Are we using our resources efficiently? What investments will produce the greatest future benefits for child and family well-being and reduced cost of remediation?

In total, we are spending a lot of money on children and families. And a large percentage of that spending is for remediating problems after they occur, not in investing in the healthy development of children and families necessary to prevent or reduce these problems. This means, in simple terms, that we are almost certainly paying more for remediation than we would if we approached the well-being of children as a matter of investment. There is a growing consensus, if not yet a fully conclusive body of evidence, that substantive investments in child development, family support, and prevention is not only good social policy but good fiscal policy as well. Family and children's budgets can help us understand our choices and act on our investment opportunities.

A surprisingly large number of states and localities have created different forms of family and children's budgets in the last 20 years. We identified over 30 states, counties, and cities that have, at one time or another, produced such a document. (See Appendix A.[1]) Such tools are gaining attention and importance in work on child and family well-being at the state and local levels across the country.

The sections which follow address a range of issues about the development and use of such tools, share examples from family and children's budgets that have been produced, and offer what we hope will be practical advice to those considering investing time and energy in this complex but important work.

II. STARTING POINTS

Before tackling the tough questions about how to construct a family and children's budget, let's cover some basics: What is a family and children's budget? Why produce one? How does such a document fit with the larger set of tools necessary to support work on improving results for children and families?

A. What is a Family and Children's Budget?

Perhaps surprisingly, there is not a simple answer to this simple question. Family and children's budgets have taken different forms in different places, covered different territory, and served different purposes. This is as it should be. Our social and political institutions are too complex for any single version of a family and children's budget to be universally applicable. But there are a few basics about creating family and children's budgets that tie together different efforts, and some lessons that can be gleaned from the last dozen or so years of work.

First, a family and children's budget is a **supplement to—not a substitute for**—existing budget documents. Family and children's budgets add to the set of tools used in the budget decision-making process. They allow us to see in one place a broad array of spending (up to and including all federal, state, local, and private sector spending) for children and families. They can help make sense of our spending for children and families. And, perhaps most importantly, they can be used to steer our strategic use of fiscal and other resources to improve results[2] for children and families over the long term.

Second, family and children's budgets are **developmental** efforts. They tend to start out as simple inventories of spending for family and child programs by one level of government, for one or two years. These first efforts usually include only the most basic analysis, showing the proportion of total spending by agency and type of service. Over time, such budgets can grow to include spending from both public and private sectors, and from multiple levels of government, with enough data for presentation of historical spending baselines. They can become documents that contain more sophisticated analyses of trends in spending, of spending across agencies for similar functions, and of the cost-effectiveness of investments in prevention. (Section III below offers a developmental typology for family and children's budgets, which reflects this progression in content, structure, and utility.)

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[1] Additions and corrections to this list are welcome.

[2] See the definition of "result" in the next section.

The developmental nature of this work is important in managing expectations. A useful family and children's budget can be created in one year. But it takes more than one year for the budget to become a sophisticated decision-making tool. Public policy-makers should set realistic expectations for first-year family and children's budgets, and press for continued improvement in future budget cycles.

What a family and children's budget is not is also important. It is not a panacea. The mere production of a family and children's budget will not, by itself, change anything. The document must be conceived and developed as a part of the budget process, with information and analyses that are useful to decision-makers.

A family and children's budget is not an accounting tool. It cannot and should not displace the detailed, down-to-the-last-penny budget documents used for appropriation of public funds. It cannot, and should not, substitute for the fiscal-control functions of traditional line-item budgets that are necessary for basic financial accountability. Family and children's budgets should help identify the big-picture, not the little-picture, choices about investment and spending.

And finally, it is not a place to give credit for every last contribution to the well-being of children and families. Creating a useful family and children's budget document will require decisions about what is included and what is not included, and this may conflict with the impulse to "give credit." The principal purpose of the document is utility for decision-making, and other purposes which diminish this utility should be kept at bay.

Simply put, a family and children's budget is an analytic, policy, and, yes, political tool that can support serious work to improve results for children and families.

B. Why Bother with a Family and Children's Budget?

While there is growing interest in family and children's budgets, producing one can be a lot of work. Are they worth it? We touched on some of the reasons for producing a family and children's budget in the introduction, but here is a quick summary of pros and cons.

TO CREATE, OR NOT TO CREATE, A FAMILY AND CHILDREN'S BUDGET

ARGUMENTS IN FAVOR

Better Decisions, Better Results: A family and children's budget could lead to more informed (and maybe better) decisions about financing family and children's services and supports. This, in turn, could lead to more effective use of resources and better results for children and families.

Improved Coordination and Efficiency: With better information about common services and functions, a family and children's budget can help make better sense of spending within and across service systems, and perhaps lead to more coordinated and more efficient delivery of service.

A Shift Toward Prevention Investments: Better information about the financial (and political) stakes of investing, or failing to invest, in children and families can help make the case for a shift to an investment approach to family and children spending. Investment in prevention could help reduce long-term costs of remediating bad results.

Support for Building Partnerships: A family and children's budget can provide better information about the many players, across and within state and local boundaries, involved in family and children's services. A family and children's budget can help identify shared policy and financial interests, support existing partnerships, and help build new ones.

More Effective Advocacy: A family and children's budget can serve to educate decision-makers, the media, and the general public about issues of child and family well-being. It can make the budget process more accessible, and advocacy for children and families more effective.

ARGUMENTS AGAINST

It's a lot of work. Family and children's budgets may not require much in the way of new spending for staff, but they will add to the workload of people already in the system.[3]

Data are often hard to get. And even when obtained, data are often not comparable across systems or jurisdictions or levels of government.

It is difficult to define boundaries between what should be included and what should be left out. Everything can be considered "related to families and children" by some definition.

It might embarrass someone. A family and children's budget might touch a nerve or two. It may show where we are spending too much, as well as too little. It may show where we are spending money for the same things in different organizations. It may show one jurisdiction's efforts as inadequate compared to another.

And what's so special about children (anyway)? Why not have an elders budget, or a middle-age budget? Why children?[4]

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[3] In Oklahoma, a half-time position was devoted to development of the first children's budget. In subsequent cycles, the workload was closer to 1/4 time. This did not account for the time of agency personnel who gathered and submitted the data used in the budget. According to Grace Kelley, "If the children's budget were to become the document/process it could be, a full-time person would be needed." In addition to direct staff workload, San Diego and Los Angeles both spent time and money on surveys of private-sector spending.

[4] There is growing interest in using the concepts of results accountability to improve the well-being of elders, the disabled, and other populations. Results-based accountability is about the well-being of populations. An "Elders" budget could certainly be part of that work, but that's another report.

So where do we come out on this? As you might suspect, we here at The Finance Project think that producing a family and children's budget is a splendid idea, providing that:

- It is part of a larger tool kit to improve results for children and families.
- It is a multi-year undertaking, not a one-shot deal.
- It eventually gets past a Stage I budget to include analyses by function and by result, across public and private sectors, and beyond a single level of government and a single year.

C. Family and Children's Budgets as Part of a Larger Tool Kit

If family and children's budgets are to make any difference, they must be conceived, constructed, and used as part of a larger tool kit and, indeed, as part of a larger strategy to improve results. As isolated documents, they are of limited use. And if they somehow become an end in themselves, they are likely to be a short-lived document of limited use. *A Strategy Map for Results-Based Budgeting* offers a picture of five essential tools for improving results:

- A Results and Indicators List that reflects the conditions of well-being we want for children and families and how we would recognize these conditions in measurable terms.
- An Indicators Report that shows how we are doing on the indicators of child and family well-being.
- A Family and Children's Budget that shows how resources are used for children and families.
- A Cost of Bad Results Report that shows the costs associated with not getting the results we want for children and families (and that provides the financial base for considering potential savings which might be achieved by investing in child and family well-being).
- A "What Works" Compendium that makes accessible the successes of others in improving the measurable well-being of children and families.

Creating each of these tools is a developmental effort in its own right. But they can be used together to support a more coherent process for choosing a course of action and aligning the use of resources to support that course.

Other tools figure in this work as well. In addition to the tools listed in the Strategy Map paper, other tools might include performance measurement documents which show how well agencies and their programs deliver service and work to improve the well-being of their client populations ("client results"). Others argue for a range of additional tools necessary to create the "capacity" for changing service systems for children and families. These might include new contracting and program monitoring processes geared to achieving client results; worker-based data systems that support work with children and families across service systems; and tools to support public education and leadership development.

The full development of such a tool set is clearly a multi-year undertaking which some might find daunting. In truth, we have so badly neglected these basic tools for so long that we have some catching up to do. Some have found a family and children's budget a good place to start because it helps create the partnerships necessary to do this other work. It brings together people around a tangible project in which all have a common interest. The work of creating and using new decision-making tools is, however, parallel and not sequential work. It is not necessary to finish one before going on to another. The *Strategy Map* paper offers ideas about how to approach the parallel development of these products and processes.

D. Choosing a Common Language (one more time!)

As we get deeper into this business of family and children's budgets, we will be talking more and more about results-based stuff: results-based budgeting, family and children's budgets by "result," etc. What do we mean by "result?" Answering this question requires that we address certain conventions of language that can help us communicate more clearly about this complex work.

There is an astounding lack of discipline in the use of language in the current work on child and family well-being. It is quite common to find people working on these problems who are using the same terms in different, sometimes contradictory, ways, and then wondering why they aren't making any progress.

The following definitions help keep three critical ideas separate, and allow us to communicate more clearly. These are the same definitions used in earlier work about results-based budgeting and decision-making.

Result (or outcome)[5]: A "result" is a bottom-line condition of well-being for children, adults, families, or communities. Results are matters of common sense, above and beyond the jargon of bureaucracy. They are about the fundamental interests of citizens and the fundamental purposes of governments and private institutions. Results are not "owned" by any single agency or system. By definition, they cross over agency and program lines. Results are things such as: children born healthy, children ready for school, children succeeding in school, young people avoiding trouble, stable and self-sufficient families, and safe and supportive communities.

Indicator (or benchmark): An "indicator" is a measure, for which we have data, that helps quantify the achievement of a desired result. Indicators help answer the question: "How would we know a result if we achieved it?" Rates of full immunization help quantify the result, "Healthy Children." Reading scores, math scores, and high school graduation rates help quantify "Children Succeeding in School." And crime rates help quantify "Safe Communities."

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[5] In some parts of the country, the term "outcome" has taken on a political meaning very different from the way in which we use the term here. We use "outcome" and "result" interchangeably to describe conditions of well-being for children families and communities (such as healthy children, stable families, and safe communities). This use of the term "outcome" stands in contrast to its use in debates about outcome-based education where it is used to describe approaches to measuring and demonstrating a student's knowledge and skills.

Performance measure: A "performance measure" is a measure of how well public or private agencies and programs are working. Typical performance measures address matters of timeliness, effectiveness, and compliance with standards. Performance measures include: the rate of child-abuse investigations initiated within 24 hours of a report, the cost of child-support collections for each dollar collected, and police and fire response times.[6]

The most important distinction in this set of definitions is between ends and means. Results and indicators have to do with ends. Performance measures and the programs they describe have to do with means. The end we seek is not "better service"[7] but better results. These distinctions help us describe decision-making and budgeting processes based on clear thinking about what we wish to achieve and how we choose to get there.

III. THE DEVELOPMENTAL NATURE OF FAMILY AND CHILDREN'S BUDGETS

One of the most important and least-understood aspects of family and children's budgeting is the developmental nature of this work. There is a tendency to think that one year ought to be plenty of time to develop a children's budget, and whatever can be completed in this time will suffice. This partly explains why most examples of children's budgets are the relatively undeveloped "Stage I" budgets described below.

There is often considerable pressure to produce a family and children's budget quickly. This is due in part to the urgent needs of children and families, and in part to the nature of the budget process, which allows only a few windows for exercising influence. A one-year-and-stop approach, however, will leave a family and children's budget largely undeveloped and its utility limited. A children's and family budget must be built up incrementally over several years.

To help capture this idea of family and children's budgets as developmental entities, we describe three stages in the development process. These stages represent rough groupings of characteristics along the dimensions shown in the chart below. The "defining" characteristic of each stage is the perspective offered on spending. That perspective can evolve from a simple inventory of spending by program, to cross-departmental and cross-sector pictures of spending by function, and, still later, presentation of spending and strategies for improvement by result.

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[6] See *A Guide to Developing and Using Performance Measures in Results-Based Budgeting*, The Finance Project, May 1997, for an in-depth look at performance measurement.

[7] Or integrated services, reformed service systems, etc. – all possible means (rather than ends).

An Overview of the Three Stages of Development for Family and Children's Budgets

	Stage I **Budget by PROGRAM**	**Stage II** **Budget by FUNCTION**	**Stage III** **Budget by RESULT**
Perspective	Program: Line-item inventory	Functional view across agencies and programs	Results view across systems and sectors
Sponsorship	Informal (or outside of government)	One branch of government (Executive or Legislative)	Both branches of government (Executive and Legislative – based in law)
Scope	Only one level of government/private-sector spending (Federal, State, Local, Private)	Two or More Levels (Federal, State, Local, Private)	All levels of government/ private sector spending (Federal, State, Local, Private)
Time	Point in time (1 or 2 years)	Historical baseline	Baseline with forecast

Following is a more complete description of each stage. Appendix F shows excerpts from actual budget documents that include examples from the three stages below.

Stage I: Budget by Program Inventory:

Definition:
A Stage I budget is an aggregation of the program line items associated with spending for children and families as they are represented in the current operating budget. Stage I budgets are usually about the spending of just one level of government and usually exclude private-sector spending, except as it shows up in the form of contracts between government and private-sector agencies. Stage I budgets are sometimes produced by advocacy agencies outside of government.[8] They most often make use of one to three years of data, drawing on one or more of the following: last year's actual spending, the current-year appropriation (or estimated actual), and the proposed spending level for the next fiscal year.

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[8] See the discussion in section VII.B. on the compelling reasons why such budgets should be produced by the budget office.

Production:
Stage I budgets are the "easiest" to produce, because they mostly involve the use of line-item spending totals already produced in an existing budget document or process. Stage I budgets sometimes start as informal, behind-the-scenes summaries produced by advocacy organizations outside government. However, they can also be more formal official government documents. Stage I budgets involve identifying programs which are wholly devoted to children and families, or the clear shares of programs which serve larger populations. Since they usually involve only one level of government and usually only public-sector expenditures, the problems of duplicative counts are minimal. And such budgets use multi-year data already aligned in an existing document, where comparability between years is not usually a significant problem.

Example(s):
The Kansas Children's Budget, published each year with the Governor's budget submission, is an excellent example of this kind of summary (see Kansas entries in Appendix F). Such budgets have limited, but important, uses in assessing changes in total spending for children. An analysis which compares growth rates in state revenue with growth rates for children and families can answer questions like, "Did children's programs get their fair share of growth in general fund resources?"[9]

In one state[10] the family and children's budget was prepared for several years as an unpublished Stage I analysis for use by the Children's Cabinet. It never progressed beyond this form to become a useful tool in the public budget process. Still another state's first attempt at a children's budget was prepared as a simple spreadsheet with no narrative explanation. The document was correctly thought to be too difficult to understand and therefore it was not released. Informal family and children's budgets can pose certain risks if they are not thought of, developed, and presented as the political documents that they are. With no context or explanation, such information can be easily misinterpreted and misused.[11]

Stage II: Budget by Function:

Definition:
A Stage II budget goes beyond a simple aggregation of existing program line-item spending and presents spending across agency and categorical lines by function. By "function," we mean groupings of related services within the overall family and children's service system, such as the cross-agency set of child care, health care, or

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[9] As an example, an analysis completed in Kansas for the FY95 budget showed estimated state revenue growth of 4.4%, while proposed children's expenditures increased by only 1.2%. See Appendix F and the discussion of fair share analysis below.

[10] In all references to problems or mistakes, states or localities will remain anonymous throughout this paper.

[11] See the discussion of "backlash" in section VII.A. below.

community development services, or the more difficult summation of prevention vs. remediation services.[12] Such budgets begin to account for spending of more than one level of government (federal, state, and local) and spending in both the public and private sectors. And such budgets begin to show historical baselines of spending, not just spending at specific points in time.

Production:

Production of a Stage II budget requires additional data gathering and analysis. Gathering and reconciling data from more than one governmental level involves removing duplicative counts of spending in jointly funded and pass-through programs. As discussed below, "unduplication" is best done by working from the "inside out," that is, starting with a solid analysis of one level and then removing duplicated counts each time the circle is expanded to include another level or sector. Creating functional analyses requires the development of agreed-upon conventions about what functional categories will be used. (See Section VIII for the Los Angeles eight categories, the Oklahoma 11, or the Indianapolis 500.[13]) And the development of historical baselines requires both accessing past data, and addressing matters of comparability between fiscal years.

Example(s):

Oklahoma and Los Angeles County show some characteristics of a Stage II budget (see Oklahoma and Los Angeles entries in Appendix F). Oklahoma's budget shows spending for child care, mental health, and other functional categories. This kind of picture makes the budget somewhat more useful because it allows a preliminary assessment of how program expenditures fit together within the service system, and how well they combine to meet needs.

The Los Angeles County Children's budget summarizes spending above the line-item level, classifying expenditures into the functional categories of income support, protective services, health services, juvenile justice, mental health, child care, and prevention. Such functional distinctions can set the stage for efforts to improve coordination of service delivery within these functions. Los Angeles' classification of program expenditures by functional service area helped advance coordination across county departments by showing areas of related investment and common interest. The most recent work of the Los Angeles County Children's Planning Council, *Laying the Groundwork for Change, Los Angeles County's First Action Plan for its Children, Youth, and Families* (February 1998), is one of the few documents that links three of the key tools in results-based budgeting: the children's budget, the indicator report, and an action plan of "what works" strategies.

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[12] See the "cost of bad results" section below for a discussion of prevention remediation analysis.

[13] Couldn't resist. Actually, Indianapolis is developing a Youth Investment Budget with eight to ten functional categories.

San Diego's *Future Scan*, a one-time effort produced in 1993, shows one of the broadest pictures of functional spending across the federal, state, local, and private sectors of any family and children's budget. The San Diego entries in Appendix F show spending separated by public-sector government, private sector, and education. Public and private sector funding is further disaggregated by fund source (federal, state, county, city, and private).

Functional classifications also become useful in creating an investment case for children's spending as discussed in the "cost of bad results" section below.[14] Colorado's Children's Investment Prospectus (1997) uses six functional categories to advance the potential benefits of investing in the well-being of children ages six and under.

Stage III: Budget by Result:

Definition:

Stage III budgets are the final frontier in family and children's budgeting. A Stage III family and children's budget builds on the previous two stages and provides not just program and functional pictures but a results-based view of expenditures as well.

We are just beginning to understand what a results-based budget document looks like. Such documents could have separate sections or volumes devoted to different perspectives. Volume 1 would present the highest-level view by result, across agencies and across the community. The document would present indicator baselines that describe the extent to which each result is being achieved, along with a summary of current strategies to improve results, including the work of both public and private partners. Volume 2 would present the program components of these strategies and provide information on the performance of each. These volumes together provide for both cross-agency accountability for results and within agency accountability for performance.[15] (See the Results-based Budget Schematic at the end of Appendix F.)

Production:

Production of a results-based family and children's budget is not just a matter of reshuffling and recategorizing items in the line-item or functional stages. Programs may be presented as part of more than one result for which they make up an important strategic component. This means that, unlike line-item and functional summaries, the results summaries may involve counting a particular program in more than one place. The production challenges in a Stage III budget involve data-gathering on spending and investment across all levels of government across public and private sectors, consensus forecasts of spending trends, and politically useful ways to present strategic choices by result.

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[14] As discussed in the paper *Trading Outcome Accountability for Fund Flexibility*, we may be able to make better sense out of state/local fiscal relationships if we begin to think about funding in terms of "natural clusters". Natural clusters can be either functional clusters (e.g., all spending for child care, job training, etc.) or "managed care" type clusters that link prevention and remediation expenditures for a given population (e.g., spending for out of home care and prevention of out of home care). Stage II family and children's budgets give us a beginning picture of functional clusters, which in turn provide a starting point for discussions about using dollars within clusters more efficiently.

[15] See *A Guided to Developing and Using Performance Measures in Results-based Budgeting*, Finance Project, May 1997, for more information on the relationship between results and performance measures.

Example(s):
There are no existing examples of fully developed Stage III family and children's budgets. But there are some efforts that shed light on what such documents might look like.

The Contra Costa County, California, *Children and Family Services Budget for 1997-98* shows some characteristics of a Stage III budget. It includes both a functional summary of spending and a set of charts linking county programs to results and the costs of bad results.

In Fiscal Year 1995, the budget for Multnomah County, Oregon, began showing the relationship of the county agencies to the County's urgent benchmarks, and provided a summary of both ongoing and new efforts to address each "urgent" benchmark.

Vermont's Agency for Human Services budget for FY 1998 incorporates some analysis of spending for results across the human service and education systems. These efforts are the precursors of what results-based budgets and results-based family and children's budgets will look like in years to come.

IV. HOW DO YOU BUILD A FAMILY AND CHILDREN'S BUDGET?

Issues of Content and Construction

We here at FPL (Finance Project Laboratories) have gathered as many family and children's budgets as we could find. And we have used the most modern scientific methods to extract lessons from these budgets. This has led to significant advances in our understanding of family and children's budgets, and most importantly, a list of construction issues that you may wish to consider in creating your own family and children's budget.

A. What Do We Mean by Children and Families?

This sounds like a simple question, but it is not.

Defining "children"[16]

There are many differences across the states in the legal definition of child, with age range (0-18 or 0-21) being the most important. In some cases, programs – like welfare, social security, and special education – consider recipients of benefits to be children up to age 21 if they are in school or training, and up to age 22 if disabled. Conversely, there is a growing and controversial trend to count children below 18 who have committed certain serious crimes as adults in the criminal justice system.

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[16] And youth. Some budget efforts refer to children, youth, and families because young people do not like to be called children.

Defining "families"

The matter of defining families is even more complex than children. We are a society of many different kinds of families, and simple definitions don't work. In some benefit programs (such as TANF[17] and Food Stamps), the definition of family (or household) is tied directly to eligibility, and the definition can get quite complicated, dealing with varying degrees of relationship and combinations of living arrangements. Aside from eligibility, defining families can be a politically charged undertaking.

Allow multiple definitions to coexist

There are a few simple things to keep in mind here to keep from getting lost in this definition and data forest. First, be practical. Don't get bogged down in trying to craft a perfect set of definitions of children or families. The nature of this work requires some ambiguity about this, and you might as well get used to that at the start. It will, in fact, be necessary to allow differing, even contradictory, definitions to coexist. The simple rule of **thumb is to count expenditures for children and families using the definition of the program in question**. It is not necessary (and, in fact, it is not possible) to reconcile differing definitions across programs. If you use common sense about matters of definition, the product will be OK.

Opt for inclusion

A more important issue has to do with whether we include all children and families or just some children and families. Some family and children budget efforts have taken as their subject not all children, but "at risk" children or children with special needs.[18] Others have argued that we can and should leave out certain kinds of expenditures, such as elementary and secondary education, because they are so large they will dwarf other expenditures or will give the impression that we are already spending "too much" on children (see the backlash discussion below).[19]

These are not technical arguments about what we know, or what we can produce. They are political arguments about the purposes and uses of family and children's budgets. We do not impugn the motives of those who advocate such positions. But we argue for inclusion, for two reasons. First, credibility. Everybody knows that education spending is about children. To leave it (or any major category of spending) out of such a budget simply detracts from the credibility of the product. If readers/users of family and children's budgets feel that they are being manipulated by the deliberate exclusion of important information, then the document won't be credible and it won't be used. (As noted below, education spending can be treated separately within the budget. It is often helpful to show totals with and without education spending.)

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[17] Temporary Assistance to Needy Families, the new federal program which replaces Aid to Families with Dependent Children (AFDC).

[18] In South Carolina, a FY 1989 summary was produced for *At-Risk Youth Expenditures*. Utah produced an *Estimated Children and Youth At Risk Budget* for FY 97, pursuant to a requirement of the 1996 General Session of the Utah Legislature. In this budget, "children and youth at risk" includes persons up to age 18 (or age 21 if in custody, or 22 if disabled) who may at times require "unique intervention to: (a) achieve literacy; (b) advance through schools; (c) achieve commensurate with their ability; and (d) participate in society in a meaningful way as competent, productive, caring, and responsible citizens."

[19] See the discussion of community investments in the well-being of families and children below.

Second, when we choose to count only programs for "at risk" children, or "low income" children, or "disadvantaged" children, we further the kind of distinctions about children that have gotten us into trouble in the first place. These distinctions, and the terms we use to support them, reinforce categorical thinking about children and lend credence to the divisive idea that the "problem" with children is about "somebody else's children." Family and children's budgets can serve to advance the notion that we have a stake in the well-being of all children.

Give special, not exclusive, attention to sub-populations

Within a broadly constructed family and children's budget, there is good reason to give special attention to certain sub-populations of families or children. If we intend to improve overall results for children and families, then special efforts will be required for children with greater needs, such as children in state custody, children in special education, and children in low-income families.

It is appropriate and helpful to use the "platform" of a family and children's budget to report on the well-being of these children and to assess the adequacy of efforts to improve their well-being. This can take the form of special breakouts of data by sub-population and special sections of the budget document devoted to recommendations and action plans. However, it is best to think of such sections and analyses as supplements to, not substitutes for, a broadly based budget for all families and children.

B. The Basics of "What's in?" and "What's out?"[20]

Given an answer to what is meant by children and families, the next question involves what programs and expenditures are to be included. Since a family and children's budget is a summary of the financial (and other) resources devoted to families and children, we need a good working definition of "resources devoted to families and children."

In truth, just about all governmental expenditures can be connected to children in some way. The transportation department builds roads on which children travel. NASA produces pictures of Mars that children watch on television. The defense department protects children along with shipping lanes. So where are the useful boundaries for a budget about children and their families? There are several parts to the answer to this question.

Utility bottom line

Going back to first purposes, family and children's budgets are intended to create a more complete and coherent picture of spending for families and children, so that we can make better decisions about the way we spend money, structure services, and invest in well-being. So it makes sense to have a dividing line between what will help do that, and what will not. Including a part of the NASA or the roads budget will generally not help.

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[20] See the Finance Project's report on Fashion-Based Budgeting.

A sorting process

It is useful to think about this work as a sorting process that makes use of three large categories: (1) Things that are definitely in; (2) things that are definitely out; and (3) things that could go either way. The reason that this seemingly common-sense (but often missed) approach is so important is that it allows the parties involved to reach agreement quickly on what is definitely in and definitely out, and then to concentrate their discussions on the items in the middle.[21]

It is essential to understand that decisions made in this part of the process are not carved-in-stone matters of "right and wrong." Such decisions may be revisited over time, and they may be refined as the development process proceeds. What is "in and out" is as much a political judgment as a factual judgment. The test, again, is utility. Does the information help us make better decisions about spending for children and families? If yes, include it. If no, don't.

Following is a general look at each of these categories:

Pretty Definitely In:

Expenditures which directly benefit children, or that benefit children through investments in their families.

These expenditures include direct spending such as elementary and secondary education; child care and early childhood education; child welfare and juvenile justice services; income supports for families with children (such as TANF, Supplemental Security Income (SSI), and Food Stamps); Medicaid, Child Health Insurance Program Funding, and other spending for medical care; and housing subsidies and supports.[22]

This category also includes indirect spending on community building and community development, in other words, investments that bear on the quantity and quality of community supports for families raising children (e.g., economic development targeted to families with children, business development supporting families like child care facility funds), and community development initiatives such as family centers and playgrounds.

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[21] It is surprising how this simple trick can break a logjam in the early stages of development. In fact, it continues to be useful throughout the life of the development process. Processes that try to reach agreement without this first-stage sorting process often bog down, and sometimes stop, when they reach the first tough gray-area item.

[22] One state person summed up "what's in?" this way: "Education and Medicaid! After that, it's all peanuts." At the local level, other categories of spending might dominate the picture. In most California county documents, juvenile probation is the largest category after education.

Pretty Definitely Out:

Expenditures for infrastructure that benefit all members of the community more or less equally.

These expenditures include such things as roads, bridges, sewer and water services, environmental protection, etc. It is generally not going to help us make better decisions about investing in children and families to tally spending on infrastructure.

To be Decided:

Many parts of government which serve the general population have specific components that relate directly to children and families. Although police departments might appear to be "pretty definitely out" at first, they often have special units devoted to child abuse or domestic violence. There may be an important benefit in asking police what portion of their time they spend on youth. One county participant noted, "...you ask how many of their arrests are youth, and the light begins to dawn. They've been into the geography of precincts so long that the age break rarely occurs to them as a budget tool. We broke out the percentage of patrol that is devoted to youth suppression and arrest, community policing dedicated to youth, etc., and it is a 20% base of a very large budget."

Most state and local court systems have special coverage of family and juveniles matters. And family courts are becoming more common. In these cases, it is possible and desirable to allocate a portion of the cost of these services.

For many other services, it is possible, but probably not desirable, to allocate a portion of expenditures to children and families. A family and children's share of expenditures for fire and rescue services could be identified, based on the percentage of households with children in the service catchment area. But does including this information help us improve the conditions of well-being for children? One could make the case that fire safety should figure in our work on child safety, and that the fire department therefore has a useful role to play. But is it necessary for a portion of the fire department's budget to be **in the family and children's budget** for this connection to be made? Probably not.

One way to take the edge off the decision about what to include or exclude is to write about the decision process in a section of the budget document itself. It is possible to list those services, supports, capital investments, etc., that **indirectly** benefit children and families for which detailed expenditure information is **not** included. This allows some of the important connections to be acknowledged without burdening the budget document itself with information of questionable utility.

C. Using Rule Sets for What's In and What's Out

A second, more disciplined, way to look at the question of "what's in and what's out" is through "rule sets" that help guide the process. (See Appendix D.) While there are no hard-and-fast rules, we have learned some things from looking at many different children's budgets, by observing the process, and by actually doing this work ourselves in constructing a database of federal spending for children.

Consider the following summary of two rule sets as a starting point.

Basic rule set

This rule set envisions a three-step sorting process that identifies public-interest expenditures benefiting children and families with children.

Step 1:

Separate "public interest" from other spending: Include spending of federal, state, local, or private non-profit funds which serve interests relevant to the public life of the community as a whole. Exclude private, for-profit spending, and personal spending by individuals or families for their children.

Step 2:

Separate services that benefit families and children from universal services: Does the public-interest spending in question constitute a universal service that benefits all citizens more or less equally? If yes, exclude such services. If the spending addresses children or families with children in some unique way, then include it.

Step 3:

Identify the full amount or apportioned share that benefits families and children: For the remaining expenditures, include the full amount if the spending is fully attributable to families and children. For other expenditures, include an apportioned family and children's share. Apportion on the basis of client/customer population share or, where available, the proportion of expenditures devoted to children and families.[23]

Other sorting rules and categories

Database software is sometimes used as a tool in the construction of a family and children's budget. When it is used, the array of data fields, definitions, and codes used in database construction constitutes a rule set for categorizing expenditures.

A more complex set of decision rules is illustrated by the work of The Finance Project in developing a database of 1994 federal spending for children, families, and communities. This work required that federal spending across many agencies and programs be identified and differentiated on the basis of its relevance to the well-being of children and the families and communities in which they live.

The database included three data sets:

- Investments in child well-being (programs that directly benefit children);

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[23] In Medicaid, for example, children and their parents historically make up about two-thirds of total enrollees, but account for only one-third of total expenditures.

- Investments in family well-being (programs that directly benefit families with children); and
- Investments in community well-being (programs that indirectly benefit children, and families with children, by strengthening the communities in which they live).

Separating these three categories served to ease data collection, sorting, and apportionment, and allowed greater flexibility at the time of analysis. Expenditures could be combined from any of one, two, or three data sets, depending on the type, purpose, and scope of analysis.

The data-entry process also allowed for identification of other distinguishing program characteristics, such as:

- Target eligibility: Who is eligible for the program or service? What special rules apply to individual eligibility? (i.e., means-tested or special needs eligibility);
- Type of service: What type of service is provided? (e.g., education, health, literacy etc.); and
- Program function: What is the primary function of the service? (e.g., primary prevention, remediation, training, etc.).

Information of this nature helps to specify how dollars are intended to reach their beneficiary populations. For each program, the database also included information on the administering agency, the funding mechanism, fund allocation formula, and fund match requirements, if any. A complete set of data entry formats is provided in Appendix B.

D. The Importance of Community Investments

A family and children's budget should also include those resources invested in community well-being which indirectly benefit children and families. It is increasingly clear that the characteristics of the neighborhood/community environment in which children live is critically important to their chances of healthy and successful growth.

In 1990, 17 percent of children under age 15 in the nation's 50 largest cities lived in "distressed" neighborhoods (defined as communities with high concentrations of poverty, female-headed families, unemployment, and welfare dependency).[24] Economic and community development investments may be among the most important investments we can make in children and families. These kinds of investments can and should have a prominent place in family and children's budgets.

But community investments, like infrastructure, are usually investments that span beyond families with children. In some cases these can be directly attributed to families and children, as in the case of low-income housing for families with children, job development targeted to families on welfare, or school-to-work transition. Community development components like development of parks, playgrounds, recreation centers, and family centers are also closely tied to family and child well-being, and may fit cleanly within the inclusion categories noted above.

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[24] *City Kids Count, Data on the Well-Being of Children in Large Cities*, The Annie E. Casey Foundation, February 1997.

But other economic and community development efforts -- such as those targeted at more general business development, safety, or strengthening of community institutions -- are vitally important to the well-being of children and families, but are not exclusively about children and families. In these cases, it is not useful to allocate a share of such investments in the budget document.

As an alternative to allocating pieces of community building and development, Stage I budgets could inventory such investments where they occur (e.g., Empowerment/Enterprise grants, Economic and Community Development grants). In Stage II budgets, it would then be possible to show these important efforts as a separate "economic and community development" function, presenting an analysis of investments in communities, parallel to similar presentations for other functional areas (such as income supports, child protection, child care and early childhood education, etc). Stage III budgets could then include sections that focus on turning the curve on indicators of community well-being. These investments will figure prominently in the action agenda and budget components of such sections.

The matter of identifying spending on community well-being is, or can be, closely linked to the work of community "asset mapping," as advanced by John McKnight, or "Youth Mapping," developed by the Academy for Educational Development and others. The idea of approaching communities as places with assets to be preserved and enhanced, not deficits to be remedied, is a powerful and compelling idea. And it changes not only what is counted, but also how it is presented and used. While this brief reference does not do justice to this important body of work, there are significant benefits to linking these efforts, particularly at the county, city, and neighborhood level.

Whatever approach is taken, the evidence about successful change strategies (from Empowerment Zones to Community Policing) suggests that the economic and community development perspective is vitally important to successful efforts to improve results for children and families. And family and children's budgets, at each stage of development, should place this perspective front and center, along with the more traditional definitions of programs associated with child and family well-being. This kind of analysis is now largely missing from the work on family and children's budgets, and represents one of the most important "frontiers" for development in the future.

E. The Matter of Private-Sector Expenditures

The same "definitely in, definitely out" rules generally work with the private sector, but the "to be decided" category can get somewhat more complicated. This is due in part to the diverse array of organized private-sector spending—from charities, philanthropies, non-profit service providers, and volunteer, civic, and business organizations — and the largely unquantified expenditures families make directly for their children.

Two criteria, one of which is discussed above, will generally serve to sort things out. Is the spending a matter of "public interest" or public policy? And, is the spending "material"? Materiality is a principle of accounting and, sometimes, law. Is the spending significant? Does it amount to anything? Can it be left out without affecting anything important?

Not everything will split cleanly along these lines, but the basic principle of identifying "material, public interest" expenditures should help guide the work. United Way spending on recreation is an unambiguous public-interest expenditure on behalf of children, and in most communities is large enough to warrant inclusion. The sponsorship of children's sports teams by local businesses is less clearly a matter of public interest, and, in any event, is generally small enough to leave out.

The matter of parental spending on children deserves some special attention. Parental spending on children actually makes up one of the largest categories of total spending. This includes such spending as basic food and shelter, recreation, family shares of health care, and education. A U.S. Department of Agriculture study estimated the cost of raising a child, born in 1996, from birth through age 17 at $241,440 for middle-income families.[25] But does information on parental spending constitute a matter of public-interest spending? Can it be separated from clear public-interest matters associated with the adequacy of family income? Does information on parental spending belong in family and children's budgets?

As a practical matter, it is probably best to exclude parental spending from budget totals, unless there is a clear relationship between such spending and public policy (such as the co-payment shares of child care, health insurance, or other services). A decision to exclude parental spending should not be construed as a judgment that such spending is somehow unimportant. Good data on such spending is extraordinarily difficult to get. And this issue could easily bog down the development process. Private parental costs can be referenced in the budget document, and available information presented as part of the analysis, not budget, sections.

The place where private spending by families and public policy clearly intersect is in the area of tax policies designed to supplement and/or encourage private family spending for children. As noted below, tax expenditures, such as child care subsidies, and earned income tax credits belong in the family and children's budget. It generally makes sense to include the public, but not the private, share of such expenditures where they occur.

V. DATA CHALLENGES IN BUILDING A FAMILY AND CHILDREN'S BUDGET

We have described the three stages of family and child budget development and addressed the basic process of sorting what's in and what's out. But actually building family and children's budgets is about data. And even where it is possible to clearly identify what to count, gathering the data is another matter. The following sections address some of the most important data challenges. Don't be discouraged by this list. It is important to start with what you have and improve over time.

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[25] As reported in The World Almanac 1998, page 734. Estimates are for the younger child in a 2-parent family with 2 children, for the overall United States. The corresponding estimate for a low-income family is $178,080, and for a high-income family, $350,920.

A. Geographic Boundaries

In this country, we have a paper-mache form of government. The overlapping governing structures of federal, state, county, city, and school district sacrifice clarity of accountability for overall strength of the system. But they make for a nightmare when you are trying to gather data for a particular area. Some of the biggest disconnects:

- Federal spending data (SSI, for example) is usually available by state, but may be difficult to get by county, city, or other jurisdiction. When such data are organized by zip code or census track, they can be summed to higher levels, but often only with considerable effort and expense.[26]
- Where county data can be obtained, they are often not broken out by cities, towns, or school districts inside the county. Health and human service expenditures, for example, are often available at the county level, but are difficult to get at sub-county levels (say, for a city children's budget).
- School-district boundaries often do not match county or city boundaries. There are about 15,000 school districts in the United States and about 3,000 counties.[27] Boundaries match in only a few states.

Where possible, family and children's budgets should be constructed with "clean" geographic boundaries, for the simple reason that public decision-making bodies are organized by geography. If geographic boundaries are not clear, then accountability for what the budget shows is clouded, and decision-makers who might otherwise use the document will be given a reason not to.

One interesting solution to this problem is illustrated by the indicators report produced for local school districts in Vermont (produced annually by the Vermont Agency for Human Services in collaboration with the Vermont Department of Education). The report shows trend information on education, health, and social service data at the school-district level where this information is available or can be produced. Where the data cannot be split out by school district, the next-higher level of aggregation (either county or regional grouping of school districts) is shown. This allows readers to see the data for their specific school district or the next larger area of which they are a part. Both views allow for some "ownership" of the data by policy-makers and citizens alike. Although this report is not about expenditures, the same principle can be applied to expenditure presentations.

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[26] In 1995, The Finance Project developed a reasonably complete inventory of federal programs (unpublished) with expenditures for children and families for internal analyses. Others, notably Jule Sugarman from the Center on Effective Services, have authored summaries of federal spending for children. (See Appendix A.) Many states have designated agencies that serve as clearinghouses for census data and that can help run special reports by defined geographic area.

[27] Digest of Education Statistics, 1995, National Center for Education Statistics, Table 88. And County Government Finances 1990-91, Bureau of the Census, Table 2.

B. Double Counting

It is quite common for the same money to show up in more than one budget. This is almost always the result of joint or pass-through funding between levels of government, or contracting between agencies of government and private-sector agencies. The extensive use of Medicaid to fund a wide range of health-related services across state and local agencies is one of the most complex double-counting problems.

Several family and children's budgets have dealt with double-counting problems by showing total spending where it is budgeted and then taking out the estimated double counting **from the bottom line** totals for the entire budget. The Utah Children and Youth At Risk Budget uses this method and provides a detailed estimate of "duplications" mostly attributable to revenue transfers.

There are several choices to be made here. First, is it **possible** to unduplicate expenditures and is it **worth it**? Generally, unduplication is worth the effort, but it is almost never possible to do this completely. Adjustments and estimated adjustments are OK.

Second, if we can identify double counting, should we reduce the duplicated amount from the **fund source agency or the fund use agency**? As a general rule, the expenditure should be left in the fund use agency and reduced from the fund source agency. This is for the simple reason that for most analyses, fund use is more important than fund source in showing what kinds of services are provided to whom.

For example, consider the widespread practice of using Medicaid funds to support special education services. If these expenditures were removed from the special education budget and shown only in the Medicaid budget, we would lose the picture of total spending on special education. And special education use will be lost in the vast array of other services supported by Medicaid. It is better to show the expenditure in Special Education and to show Medicaid as one of the fund sources within Special Education. In other words, the fund source analysis is subordinate to the fund use analysis. The display of fund sources for a given program or function will typically show the split of federal, state, and local funding, and may also show individual fund sources such as Medicaid. In this way, both fund use and fund source pictures can be presented without distorting the more important fund use analysis.

One process that helps address this problem is to construct the budget from the inside out. That is, start with spending information from the smallest level of government to be considered in the budget construction process. Then successively add information from larger levels. This convention allows the best use of summary reports on [federal to state; state to county; county to city grants and transfers], which can be subtracted as part of the unduplication process.

A more complete solution to the double-counting problem requires the creation of new reporting of disaggregated spending by jurisdiction and program. The current state of most automated government systems makes this type of analysis difficult, if not impossible. But as such data systems improve, the task may fall within reach.

C. Splitting Program Expenditures

In many, if not most, cases, expenditures for children and families will break cleanly by program. That is, whole programs and their expenditures can be counted in the family and children's budget, without adjustment or modification. But many programs, important to family and child well-being, serve other populations as well. Medicaid, Food Stamps, and SSI, for example, provide assistance to elders, single adults, and childless couples. The education system serves adults without children in adult education and vocational rehabilitation programs. And higher-education expenditures clearly include both children and adults. In some programs, it can be difficult to separate child and family expenditures from other expenditures. This is sometimes a thorny problem with no easy answers. But a few simple guidelines may help.

First, let the program providing the information make the split whenever possible. This cuts down on the work of producing the family and child budget document, and adds to the credibility of the data. Make sure, however, that the program provides information on the methodology used, so that you can make judgments and answer questions about the resulting numbers.

There are a number of methodological choices when it comes to splitting program expenditures. It is best if there are data systems within the program which separate expenditures for services to children and families with children from other expenditures. Where this is not the case, total program expenditures can be allocated based on one of several percentages:

- Percentage of clients, students, or customers who are children and parents of children, or
- Percentage of dollars spent for children and parents of children.

Of these two, it is much better to use the dollar percentage, if it is available. It is often the case that children represent a disproportionate use of resources in a program. Sometimes, this difference is dramatic. In Medicaid, for example, children and parents of children make up about two-thirds of the total client population, but only about one-third of program cost. Expensive long-term care costs for the elderly and disabled adult populations are responsible for this difference.

Where program data are not available, it is sometimes possible to split programs on the basis of the percentage of children and parents in the general population, or to use splits which have been established in other jurisdictions with better data. These are, of course, last resorts. Whatever method is used, it is important to carefully record the approach in the notes to the budget document, so that readers can make their own judgments about the data, and future budgets can improve on past work.

D. Time Boundaries Part 1: Fiscal Years

Just as there are different geographical boundaries, there are different time boundaries used by different organizations. The federal fiscal year runs from October to September. Forty-six of the 50 states[28] and most local governments operate on a July-to-June fiscal year. And many non-profits operate on a January-to-December fiscal year. School districts operate on a school year, which usually, but not always, corresponds with local government fiscal years.

Producing a family and children's budget for 199X[29] could mean any one of these (calendar 199X, or fiscal 199X by any one of four possible definitions). There is actually a fairly simple solution to this problem, but it requires some (Zen-like) compromise in precision: Take whatever is available, and treat calendar and fiscal 199X as the same for aggregation, display, and analysis purposes. The alternative to this solution is to try to allocate expenditures to a uniform time period. This can be done, but you will drive yourself crazy doing it.

E. Time Boundaries Part 2: Baselines, Trends, and Discontinuities

Most family and children's budgets are point-in-time budgets. But the most important questions we need to ask are about spending trends. And, of course, there can be no trend data without more than one year—and two years isn't much better. Take, for example, the children's budget effort in one state that compared spending for two points, 10 years apart. The analysis showed dramatic shifts in spending patterns toward remedial costs and away from prevention. This is clear and useful information, but the more recent trend information, particularly at the program or function level, would add considerably to this picture. Did expenditures peak during this period and begin to decline, or did they bottom out and begin to increase?

Generally, we need budgets to go back three to five years, that is, show three to five years of actual expenditure history.[30] This problem, of course, takes care of itself, prospectively after a few years. But the utility of a family and children's budget is greatly enhanced if you can get multi-year data from the start.

One important limitation in collecting multiple years' data is comparability across fiscal years. Not only do programs and organizations change, but definitions of data and budget categories change within existing programs. This can make comparability of data a problem even within the same program and the same jurisdiction.

There are two responses to this problem—one is usually right, the other is usually wrong. The "usually wrong" response is to try to adjust the data so that they are comparable. This can sometimes be done where programs have simply been renamed, or where program components have been realigned in a clear way that allows an easy crosswalk between the old and new system. But usually more complex attempts at making the data comparable are necessary, and they are generally not worth the effort. The "usually right" way to deal with this comparability issue is to treat it as an analytic, not data problem. Allow the different definitions to coexist in the presentation of spending totals by agency, program, and function. And then consider any changes in program policy, budget alignment, and data definition as part of the process of analyzing and presenting multi-year trends. (See the menagerie of analyses in Section B below.)

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[28] Budget Processes in the States, National Association of State Budget Officers, September 1997, page 4.

[29] We were not able to afford a computer programmer to fix the century problem in this paper.

[30] Note the difference here between the three years of data in a typical stage I budget: one year of actual data, one of appropriation, and one of proposed spending. With only one year of actual data, trend analysis is on shakier ground and can be harder to interpret.

One other lesson relates to the matter of multi-year data. It is generally a good idea to gather as many years worth of data as you can for a given program at one time—for the simple reason that it will be easier than if you have to return to the task later. Gathering multi-year data in one pass means that you need to open source documents fewer times, and thus you will have an easier time identifying and understanding comparability across fiscal years. Most annual budgets present three years' worth of data (actual data for the past budget year, the current budget year appropriation, and the proposals or approved budget for the next year). Biennial budgets typically present four to six years of data. Multi-year data is essential for analysis of spending trends, one of the most important types of analysis that can be developed with family and children's budgets.

F. Funding within the Public Sector

Within the public sector, there are many fund sources that support services to families and children. It is useful to have at least a basic split of federal, state, and local funds. And more detailed funding information by specific fund source will be useful in later stages of work. Such information allows important analysis of spending by fund source:

- Assessment of the fiscal stakes of current policy for various funders. What is the county's general fund stake in spending for the well-being of children and families? How much does the federal government contribute to services for children and families? How much of this is for remediating problems? How much is for preventing problems?
- Analyses of cost shifts between funders over time. Such analyses can shed light on the well-known shifts of costs from the federal to the state level (such as those that result from cuts in block-grant funding) or shifts from state to county government resulting from realignment or other changes in state law governing joint funding responsibilities.
- Funding information by fund source also may offer opportunities for refinancing and revenue maximization, when current fund combinations are not the most advantageous ones available.[31]

Most important here is the separation of "general funds" from other fund sources. General funds are the funds over which state and local decision-makers have the most discretion.[32] The utility of the family and children's budget as a decision-making tool will tie closely to its ability to inform or illuminate general fund decisions in the budget process.

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[31] See *The Cosmology of Financing*, Center for the Study of Social Policy, 1994, and *Financing Community Partnerships for Protecting Children*, Center for the Study of Social Policy, December 1995.

G. Funding within the Private Sector

Getting anything near complete information on private-sector spending is one of the most difficult challenges in constructing a family and children's budget. This is due in part to the many different kinds of private organizations that exist in a given state or locality. But, more importantly, it is due to the fact that there is no place where all of this information is routinely brought together.

The easiest way to deal with this is to build on the work of one or more umbrella organizations that support services for children and families. Organizations such as the United Way can be valuable partners in a family and children's budget effort. And in some places, like San Diego, the United Way has played a leading role in developing such budgets.

It is also possible to conduct a special survey of the agencies in your area or to create a process for regular reporting. This approach has been used successfully in Los Angeles. But there is an important caution to be raised if you intend to do this: **Make the best use of existing information before you ask people for new reporting.** And keep new reporting as simple as possible. If you create complex new reporting requirements for already overburdened private organizations, you won't get what you want anyway, and you'll create a lot of resentment in the process.

Finally, it is possible to use the results from somewhere else to **estimate** private-sector spending. San Diego used the results of the Los Angeles survey to estimate San Diego private-sector spending. There are also rough national estimates available in the Statistical Abstract of the United States[33] and from other national organizations. (See Appendix D.)

H. The Matter of Tax Expenditures

Another important way in which money is "spent" on children and families is through the tax system. Tax credits or tax deductions are used by both federal and state governments to provide direct financial benefits to families with children. Among the most important of these:

- The dependent care deduction, part of all federal and state income tax calculations.
- The federal child care tax credit. Twenty-two states also provide a state tax credit, usually calculated as a share of the federal credit, and four states provide a separate state income tax deduction.[34]

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[32] This does not mean that all or most general funds are freely available for use in the budget process. State and local laws establish spending requirements that consume the vast majority of general funds, so that true discretionary spending is a small fraction of the total. One could argue that the most important budget discretionary power lies with the legislative branch's ability to change spending requirements.

[33] *Statistical Abstract of the United States*, 1994, Tables 609 and 610.

[34] *Financing Child Care in the United States, An Illustrative Catalog of Current Strategies*, Anne Mitchell, Louise Stoney, and Harriet Dichter, The Ewing Marion Kauffman Foundation and the Pew Charitable Trusts, 1997, pp. 33 - 34. (Do yourself a favor and get a copy of this report.)

- The federal Earned Income Tax Credit (EITC) is one of the most important income transfer provisions for low-income working families. In 1994, 17.2 million families received approximately $18.7 billion.[35] A number of states have also enacted state-only EITC provisions, including New York and Wisconsin.[36]
- The $400-per-child tax credit and special tax allowances for tuition, enacted in 1997.

Tax expenditures for children and families belong in family and children's budgets, but may require special explanation, and should be carefully separated from traditional expenditure information.

I. The Matter of Capital Expenditures

Capital funds are often overlooked when it comes to identifying funding for children and their families. But capital expenditures play an important role in the overall financing of services for children and families.

The single most important child and family capital expenditure is school construction and repair. In 1996 the General Accounting Office found that "about one-third of the schools nationwide...reported at least one entire building...in need of extensive repair or replacement." "Moreover, about 60 percent of schools nationwide...reported needing extensive repair, overhaul, or replacement of at least one major building feature..." The GAO report went on to estimate "that schools nationwide needed to spend about $112 billion to repair or upgrade them into good overall condition."[37]

Other capital expenditures related to children and family services are also important. Some states have used capital funds to support start-up costs for child care facilities or homeless shelters. And even the basic capital costs of adequate office space for family and children's services can be important to track. In addition, the capital budget is a sometimes forgotten part of the budget process where new resources can be "won" for children and families. Family and children's budgets should include a capital funding summary as a separate section or as part of the summaries by type of service or function.

J. The Matter of Revenue

There are also times when revenue is directly connected to children and families. The clearest examples are the Children's Trust Funds that have been set up in many states. These are often funded through tax check-offs or other special revenue provisions. Other revenue also may be dedicated to children and families. Examples include:

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[35] *1996 Green Book*, Committee on Ways and Means, U.S. House of Representatives, page 809.

[36] *Ready, Willing and Able?*, National Association of Child Advocates, page 6.

[37] School Facilities, America's Schools Report Differing Conditions, General Accounting Office, June 1996, pages 5 and 12. Note that a companion report, School Facilities, Profiles of School Conditions by State (also June 1996), offers a detailed state-by-state assessment of the adequacy of school facilities, including a useful summary of the differing roles that states play in school facility financing.

- Florida, which has special taxing districts in three counties that raise funds from a percentage of the property-tax levy and use the funds to finance services for children.
- California, which devotes a percent of the tobacco tax to smoking/drug-use prevention for young people.
- San Francisco, where Proposition J puts money aside for investments in youth.
- Massachusetts, in which money was raised for children's services as a 5% "rider" on a revenue bond for prison construction.
- In some places, fees are devoted to special purposes, such as the use of marriage-license fees for domestic-violence services.

Raising the issue of special-purpose revenue is not intended as an argument for or against this approach to revenue generation. But jurisdictions with these types of provisions will need a section of their family and children's budget devoted to revenue matters.[38]

K. The Matter of Inflation and Population Growth

It is important to take account of inflation and population growth (or decline) in analyzing and presenting family and children's expenditures. This is typically done with the Consumer Price Index and population totals from Census actual or estimated data. The reason is simple. If spending is growing more slowly than the combined effects of population and inflation, then it is actually declining in real or "constant" dollars. Analyses of spending trends are often most meaningful when presented in terms of "constant dollars" or "constant dollars per child."

There are a number of technical challenges with this kind of analysis that we will touch on only briefly here. First, the CPI is a blunt instrument when it comes to inflation adjustments for family and children's services. There are three big components of spending on family and children's services that do not track well with the overall CPI: (1) Medicaid expenditures and other medical costs have been rising faster than general inflation for many years. While this rate of growth has moderated, it still does not match the overall CPI. (2) For the salary component of education and other public and private services, cost growth is often tied to salary increases set in the public budget process, which are often unrelated to actual cost of living changes. And, (3) the components of government spending for the purchase of supplies and service bear no relation to the market basket used to compile the CPI. It is quite common to find that these components of family and children's services grow much faster or much slower than the CPI as a whole, thereby seriously distorting a CPI-based analysis. It is possible, and probably desirable, to use the separate medical and "government consumption expenditures" price indices as adjusters instead of the CPI.[39]

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[38] For a more complete discussion of family and children's revenue issues see *Money Matters. A Guide to Financing Quality Education and Other Children's Services*, The Finance Project, January, 1997; and *Financing Child Care in the United States, An Illustrative Catalog of Current Strategies*, Anne Mitchell, Louise Stoney, and Harriet Dichter, 1997.

[39] The monthly source of this data is the *Economic Indicators* report published by the Council of Economic Advisors, available though the Government Printing Office. (Just imagine if we had a monthly *Family and Child Indicators* report.)

L. The Matter of Software

Last, but certainly not least, among the technical questions is what kind of software to use to support this effort. Family and children's budgets involve a forest of information, and any effort beyond the most basic inventory will quickly involve the construction of a very large database. The "simple" answer is to use one of the many software packages that has data base, spreadsheet, and graphics capabilities. The database components will be most useful in gathering data. Database software will allow the data-gathering effort to add data fields over time as the work becomes more inclusive in later stages of development. The spreadsheet and graphics components will be most useful in analyzing and presenting the data. In addition, there will sometimes be a need for statistical packages for analytic and forecasting work. And finally, Internet formatting and presentation software will enhance access and distribution.

VI. WHAT DO YOU DO WITH A FAMILY AND CHILDREN'S BUDGET?

Issues of Use

The **most important question** to answer in the design and construction of a family and children's budget is, "What in the world are we going to do with it once we have it?"[40] Often, this question gets asked too late, after all the work has been done to gather and present the data. Then you discover that the most important questions you want to answer can't be answered with the data you have.

So ask this question first. Imagine that you had the family and children's budget of your dreams already completed. What kind of analysis would you do? What questions would you try to answer with this new tool? What audience would you try to address? What specific kinds of arguments (e.g., invest in prevention, improve coordination, fill critical gaps, etc.) would you try to craft? What would be the most powerful kind of presentation you could make to support this position?[41]

The intent of this section is to stimulate thinking about the answers to these questions, not to show every conceivable type of analysis that can be done. Appendix F shows some of the best charts, graphs, tables, and other presentation formats actually used in existing family and children's budgets.

The following section presents some ideas about the kinds of analyses that can be created from increasingly sophisticated and increasingly complete family and children's budgets. This presentation is not exhaustive, although it may be exhausting. The progression is cumulative, that is, analyses that can be completed with Stage I budgets will usually also be contained in succeeding stages of development.

Appendix F contains copies of all the analyses referenced in the text. Appendix F is organized in alphabetical order by state, and by county/city within state.

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[40] If this is the most important question, why does it not appear until two-thirds of the way through this paper?

[41] These questions could be used to structure a brainstorming session for the partners involved in developing the family and children's budget.

A. A Menagerie of Analyses for Stage I Budgets

Spending by agency, type of service, and fund source

What are the relative proportions of spending by agency, type of service, and fund source? Stage I family and children's budgets almost always include a table or pie chart showing these proportions, since this is one of the relatively few things you can do with a Stage I budget. But these charts don't tell us much that is surprising. They tell us which agency is largest, which service is most expensive, which fund source pays the most. When education expenditures are included, they are (surprise!) the largest (usually more than 50%) part of total spending.

Proportional agency, service, and fund source spending charts give us a rough sense of the shape of spending, and can be helpful for educating a public accustomed to thinking that cash welfare payments are the largest portion of total government spending on families and children. And these kinds of presentations can shed light on the many different agencies, organizations, and funders with a financial stake in the well-being of families and children.

Pie charts and other proportional displays can also help explain why some funding issues are more important than others in a particular jurisdiction. In many California counties, for example, the largest single category of county spending (net county cost) for families and children is juvenile justice.[42] At the state level, education is the largest category. These differences are important indicators of incentives and pressure points in the budget process.

Fair share of growth

Are families and children receiving their "fair share" of growth in resources? In times of cuts, are they protected more, or less, than in other parts of the budget? These are among the most basic questions that can be answered by a Stage I family and children's budget.

The analysis is usually done separately for Total Funds and General Funds. Total Funds are all the fund types included in the budget, and they encompass federal, state, local, special, and other[43] funds. The total-fund analysis tells whether total-fund resources available for family and children's programs are increasing or decreasing.

However, the rate of growth question for general funds is often more important than the total fund analyses. General Funds[44], for most levels of government, are the principal form of discretionary money. Decisions about general funds are, therefore, often the "real decisions" in the budget process. Total-fund analyses sometimes reflect matters wholly beyond the control of the state or local jurisdiction. Increases, or cuts, in federal funds can sometimes be the overwhelming determinant of whether total spending goes up or down for many family and children's programs. Economic and demographic factors can dramatically affect total-fund spending for programs, such as welfare. General-fund spending, however, is more directly under the control of the state or locality in question. And general-fund analyses can tell the extent to which decision-makers are putting their money where their mouths are.

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[42] In the Los Angeles County FY 1994 Children's Budget, the table on page 10 shows that Juvenile Justice is the largest area of local net-county spending, 30.4%. In the Contra Costa County FY 98 Family and Children's Services Budget, Figure 2, page viii shows "Safety and Justice" as 52% of net-county cost.

[43] The number and kind of fund types vary from budget to budget. Some budgets have as few as four fund types. For example, Maryland's state budget uses four basic fund types: federal, general, local, and special funds. Its "special fund" category is a catchall for many different sources, such as fee collections. Other budgets have many fund sources and special-purpose funds that are separately displayed in the budget.

[44] The term "general fund" is the most common appellation for funds under the primary control of the state or locality. Other names are used, however. In California, for example, the county budgets refer to "net county cost," which is the cost to the county after other fund sources have been taken into account. Where property-tax levy funds are used in county government or local education agencies, the term "levy fund" may apply.

General funds are not the only source of discretionary money, however, and fair-share analyses can be designed to look at other discretionary fund sources as well. These include federal sources such as capped federal block grants (e.g., Social Services Block Grant, Child Care Block Grant, etc.), and special trust funds that are sometimes financed with receipts from tax check-offs or fees. In one state, these fund sources were combined with general funds to create a category called "General Fund Equivalent (GFE)" used for assessing the total set of fungible discretionary resources.

The analysis of general funds fair share can be illustrated by work done following publication of the 1993 Kansas Children's Budget. (See Appendix F.) This analysis showed that state general funds increased by 4.4%, while children's spending increased by only 1.2%.[45] The fair-share analysis posed the simple question, "Why did children's programs receive less than the average growth of all state government?" This analysis was used to press the case for more investments in children in the budget deliberation process.

An important, and surprising, point is relevant here – raised by a state Senator, following a presentation to the Budget and Tax Committee in Maryland. "You know," he said, "It's not always a good thing for spending on children to go up. Don't we want spending on things like juvenile crime and foster care to go down?" The answer is yes. The section below on the cost of bad results addresses this perspective. In fact, it would be a good thing if spending for bad results went down, so that there would be more money to spend on matters vital to healthy child and youth development – like education, child care, and health insurance for children. See Michigan's analysis, Table 1 in Appendix F. This table presents general fund spending by service type for FY 1991 and FY 1996. Incarceration of youth in adult prisons went up by 121% (an area where growth is not desirable). Early childhood education services went up by 110% (an area where growth is desirable).

Maybe, someday, we will get to the point where we can point to "good" reductions in spending for children. Until we are able to produce these more complete pictures, the fair-share analysis will continue to be an important tool.

The high cost of remediation: Cost per child served

One fairly simple analytic tool that helps make the case for investments in prevention is the (dramatic) difference in spending per child in remedial programs vs. "prevention" programs

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[45] *Kansas Funding for Family and Children's Programs FY1993 to FY1995*, unpublished analysis, Center for the Study of Social Policy, January 14, 1994.

An excellent example of this analysis appeared in the New York City *Gap Project FY 1992,*[46] and served to make the case for "pay me now or pay me later" investments in children. The last chart in this publication shows "Average Expenditure per Youth," with the Department of Corrections exceeding $35,000, and the Parks Department coming in under $3,000. A similar analysis is presented in the San Francisco report *Follow the Money*. (Both analyses appear in Appendix F.)

This kind of analysis anticipates the cost of bad-results approach (which is possible in later developmental stages), and makes the simple point that broad-based supports for families and children are cheap compared to the costs when things go wrong.

Intended and unintended shifts in spending priorities

With two or more points in time, it is possible to show shifts in spending priorities by department, and therefore by implication, by type of service. The Child and Family Policy Center conducted such an analysis for Iowa expenditures between FY 1983 and FY 1992, showing a significant shift in de facto budget priorities, away from education and human services, and toward corrections and property-tax relief.[47] (See the Iowa entry in Appendix F.) Similar analysis in other state budgets show the well-known increase in the proportion of spending on corrections and Medicaid in the late 1980's and early 1990's at the expense of elementary, secondary, and higher education.

B. A Menagerie of Analyses for Stage II Budgets

Funding by function

The defining characteristic of Stage II budgets is the ability to show spending by function across agency, governmental, and sector lines. This means that we can see, for example, total spending in a state or locality for defined types of services such as child care, education, or juvenile justice; or for defined classes of services and supports, such as remediation and prevention.

The ability to look at spending by function allows a very different kind of discussion about spending to take place: How could we make better sense of spending within a functional category? For example, can we make better sense of the funding and service system for child care, job development and training, and juvenile justice? Can we make better sense of prevention/remediation functions that span service categories? These are complex discussions, and no single analytic view will do more than start the process. But without functional spending information across sectors, progress is confounded by missing basic information about level of effort by whom for what.

Functional summaries also play a somewhat simpler role. They illuminate the financial stakes of different players in specific functional areas. When people realize that they are paying for similar services for similar populations and purposes, they face new evidence that "we are in this together," and perhaps they have a new incentive for working together.

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[46] *Gap Project FY 1992, Funding Allocations for Youth in N.Y.C. Agencies*, N.Y.C. Inter-Agency Coordinating Council on Youth (ICC), June 29, 1993.

[47] "State Budget Trends - Implications for Prevention," *Iowa Kids Count Quarterly*, Summer 1994

Such analyses also provide an opportunity to face up to the possible duplication of services which our current fragmented system may allow to go unnoticed. When more than one agency is providing the same service, it may not mean that there is too much money in the system. But it may well mean that there is a better way to configure the service delivery system. Functional summaries of spending can help identify where fragmented services can and should move toward more coordinated and integrated service systems.

Revenue maximization

Functional summaries also support another important kind of analysis: revenue maximization. The idea of revenue maximization is simple: find ways to maximize non-general fund revenue, so that general funds can be freed up. Revenue maximization efforts draw on the fact that a given service can sometimes be financed in many different ways. For instance, when financing can be shifted to one of the few remaining open-ended federal funding sources (including Title XIX Medicaid in states that have not adopted quasi-caps under waivers or managed care provisions, or Title IV-E federal foster care and adoption assistance), this can in turn free up general funds for reinvestment into improved or expanded services for families and children. **Revenue maximization efforts should not be attempted without a strong commitment to reinvest, since otherwise the freed-up funds will be used for purposes unrelated to children and families.**

The reason why functional summaries help with revenue maximization is that they provide a picture of the different ways the same or similar services are being funded. This sometimes points to a way to refinance the services so that they make greater use of open-ended funding sources. This is complex, technical work, which goes far beyond what would typically be included in a family and children's budget. But if a strong reinvestment commitment can be secured, then refinancing candidates that show up in the family and children's budget may justify further exploration.[48]

Fair share of the load: funding by contributor/payor

As Stage II budgets begin to include complete expenditures from more than one level of government and from public and private sectors, it is possible to begin to show the relative contribution of each contributor to spending for children and families. The Stage I analysis described above showed this picture for the funds that happen to flow through one level of government only. This is far from a complete picture. State budgets usually show only those federal funds that are allocated to or administered by the state. County and city budgets usually show only those funds from the federal and state governments that flow through their budget processes. Neither show much, if any, of the private sector's funding of family and children services and supports.

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[48] See *The Cosmology of Financing*, and *A Strike for Independence*, both by the Center for the Study of Social Policy, 1994, for more information on refinancing.

Stage II budgets can begin to show the contributions of many different players, the proportion of funding from different sources, and the changes in these proportions over time. This in turn can then be used to support analysis of cost shifting between funders and between sectors.

Cost shifting

When family and children's budgets get to the point that they have funding from all sources (federal, state, local, private) and they have multi-year information, then we can begin to look at the relative share across sectors, and we can look at trends in cost shifts between sectors. This information has potential utility in the advocacy process and in the process of jockeying for the best budget position in intergovernmental relations. It can help make clear who is pulling their weight, and where weight is being left unpulled. When information about fund source is combined with information by function, it is possible to look at cost shifting by function. This perspective will become increasingly important as the federal block grant structure enters the next recession, and federal funding begins to decline as a percentage of total spending for welfare and other block-grant-supported programs.

Need and gap analyses

Since Stage II budgets provide pictures of spending by function across departmental and across funding boundaries, they allow us to begin to see the nature of our total investment in certain types of critical services and supports for families and children.

Currently, for example, it is extraordinarily difficult to see total spending for child care at the state or local level. If a family and children's budget can come close to summing child care spending across the community, then we can develop a more credible assessment of how available resources stack up against need. Similar kinds of analyses may become possible for affordable housing, job training, health and mental health services, etc. Currently, expenditures for these functions are spread across many different agencies and budgets, and making sense of the total use of resources, and its relation to total need, is difficult.

Adequacy in relation to other jurisdictions

Functional summaries open up the possibility of new kinds of cross-jurisdictional comparisons. Since different states and counties organize and fund services differently, such comparisons are often a matter of apples and oranges. But as more jurisdictions begin to summarize expenditures at the total functional level, we may improve our ability to compare levels of investment.

This is more than an academic matter. As businesses consider where to locate, the degrees of local investment in education, workforce development, and child care are becoming more important considerations. Jurisdictions with advanced family and children's budgets may actually gain a competitive edge through their ability to demonstrate favorable comparisons, or commitments to remedy under-investment.

Per capita analyses are particularly useful for assessing the relative adequacy of funding for family and children's service functions. Such analyses can compare one state to another, local jurisdictions to other jurisdictions within a state or in other states, or local jurisdictions to state averages. Per capita analyses are usually done in terms of total population, since such data are more current and easier to obtain. But, where data are available, analysis on a per-child basis may be more compelling.

It is important to note that such comparisons may need to be adjusted to reflect differences in cost of living and wage rates, which can account for significant differences in the relative cost of service between jurisdictions. It is possible to use state or city consumer price index or income data to make such adjustments. Per capita analysis (without cost of living adjustments) is illustrated in the Illinois budget: *Dollars and Sense*. (See the Illinois entry in Appendix F.)

Candidates for fund pool consolidation

Another important by-product of a Stage II family and children's budget is the possible analysis of candidates for fund consolidation. Considerable work is under way across the country on the matter of "devolution" of funding and decision-making from state to local levels. Much of this work is hampered by a "throw it all in the pot and hope for the best" approach to the creating of fund pools to promote flexibility. A different approach involves the systematic consideration of "natural clusters" of funding which are good candidates for fund pools. A natural cluster is a package of funding that brings with it a natural set of incentives to do better. There are two kinds of natural clusters: prevention/remediation clusters and functional clusters. With prevention/remediation clusters, the natural incentive is to save on remediation so that there is more to spend on prevention (or so that total expenditures may be reduced). The most common prevention/remediation cluster in the current service system is found in health managed care. We have come to understand some of the power of this incentive in the ways that managed care has worked, or not worked, to promote money for prevention and profit in the health field. Other prevention/remediation clusters have been used to change incentives in child welfare, mental health, and juvenile justice. With functional clusters, the natural incentive is to provide service more efficiently, so that we can provide more of it. Stage II budgets allow both functional and prevention/remediation clusters to be presented and used as a basis for consideration of devolution.[49]

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[49] See *Trading Outcome Accountability for Fund Flexibility, Negotiating New State Local Deals for (Core) Family and Children's Service Dollars*, The Center for the Study of Social Policy, Mark Friedman, December 29, 1995, pp. 12 - 15

C. A Menagerie of Analyses for Stage III Budgets

Cost of bad results

The single most important analysis made possible by Stage III budgets is the "Cost of Bad Results Analysis." This includes analysis of the total cost of bad results as well as such costs by payer.

The idea of costing "bad" results starts with idea of "good" results. As discussed in Section II, results are conditions of well-being we hope to achieve for children, families, and communities. They are such things as children born healthy, children ready for school, children succeeding in school, and children staying out of trouble.

Bad results are the opposite, that is, results we hope to avoid. Much, if not most, government spending for children and families, other than elementary and secondary education, is to remedy bad results: children born unhealthy, children not ready for school, not succeeding in school, not staying out of trouble. The costs of these unwanted results[50] show up in both governmental and non-governmental expenditures. It is possible to measure and track these expenditures, and to begin to frame our social and fiscal policies in terms of reducing the growth of these costs.

One approach to doing this work involves answering the questions, "What costs exist today because we are not getting the results we want?" or "What costs would go away if we got 100% good results?" This does not mean that we can ever eliminate the costs of bad results. The matter at hand is progress, not utopia. In this case, the definition of progress will be our ability to reduce or "turn the curve" on the cost of bad results.

This, in turn, leads to a second question: "What expenditures are embedded in the total cost of bad results that are now devoted to turning the bad results cost curve?" This starts to get at the portions of our agenda for children and families that could be part of the solution and not the problem.

By itself, an analysis of the cost of bad results may not mean or do much. As part of a larger effort to reshape budgeting and decision-making systems to focus on results, it could be a powerful new tool in a more disciplined approach to deciding about investments in families and children. The cost of bad results shows what the financial stakes really are – no punches pulled: What are we paying each year? Is this an acceptable amount? What can we, and what should we do about it? It sets up the most important part of children's budgeting: consideration of what it means to invest in real solutions at scale.[51]

There are only a few examples of cost of bad results type analyses in state and local family and children's budgets. These are based mostly on a prevention/remediation categorization of spending. Contra Costa County divides county programs into three categories: Prevention/Early Intervention Services, Crisis/Safety Net Services, and Remediation/Self-Sufficiency Services. The latter two categories make up nearly 95% of the total spending included in the family and children's budget, and are presented as costs incurred "when positive outcomes are not achieved."[52] A similar analysis can be found in the children's budget in Los Angeles, which includes "prevention" as one of eight functional categories, and in the analysis in the *Iowa Kids Count Quarterly* Summer 1994, which shows "prevention" spending as 2.8% of total non-education spending.[53] These analyses are the precursors of the multi-year cost of bad results trend analysis discussed above.

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[50] The Georgia Policy Council for Children and Families uses the term "unwanted" results, instead of "bad" results.

[51] Lizbeth Schorr once said, "We must either raise our investments, or lower our expectations."

Cost of bad results analysis provides a chance to avoid an important trap associated with classifying programs as prevention programs or remediation programs. The rhetorical commitment to prevention is so widespread that every manager of every service likes to think of their program as contributing to prevention in some way. Even "deep end" services, like prisons, have program components devoted to rehabilitation, education, and job preparation which can be viewed as preventing recidivism, and therefore, crime.

So when we pose questions in terms of "prevention and non-prevention," every program claims that it should be counted as a prevention program. The discussion can quickly descend into a useless debate about funding for "good" programs vs. "bad" programs. Having programs compete to be designated as prevention-oriented completely misses the point of the cost of bad results analysis.

The cost of bad results analysis is intended to identify the costs associated with bad results which we wish to reduce. It is possible to think of this analysis in two stages. First ask and answer the question: "What expenditures exist today because we are not getting the results we want?" When the question is asked this way, then the costs we must identify include whole programs which exist because children are not healthy or not succeeding in school; or because families are not stable or self-sufficient. The TANF program, for example, exists in its entirety because all families are not self-sufficient. Another way to think about this first question is to consider what expenditures would disappear entirely if we achieved all good results. This total set of expenditures represents the cost curve we wish to turn.

The second question to be asked is: "What expenditures, embedded in this total, are now devoted to turning the cost curve?" This is the point at which we consider the employment and training components of TANF devoted to reducing the long-term costs of dependency, or the immunization program within Medicaid devoted to reducing long-term costs of remediating health problems, etc.

We have, in essence, asked the prevention/non-prevention question in a way which does not stigmatize programs or create false incentives to categorize expenditures one way or another. It moves us beyond the potential trap of labeling whole programs as either "prevention" or not.

Turning the curve on child and family well-being

Another major contribution of Stage III budgets could be the presentation of coherent strategies for turning the curve on indicators of child and family well-being. Family and children's budgets are one place where the many components of such a strategy might be brought together. We are beginning to understand how such a presentation might be structured.

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[52] *1997-98 Children and Family Services Budget*, County of Contra Costa, page xi.

[53] "State Budget Trends - Implications for Prevention," *Iowa Kids Count Quarterly*, Summer 1994, page 1.

This presentation would include the following four sections:[54]

- **Baselines**: The history of our track record on the two or three most powerful indicators for a given result, along with a presentation of our best forecast of where these indicators are headed if we stay on our current course.
- **The story behind each of these baselines**: Why do the baselines look the way they do? What got us to where we are now? What are the forces at work? What is our reasoning behind the forecasts?[55]
- **What works**: What does our experience tell us about what works to do better than the baseline? What does research (if anything) tell us? What has worked in other jurisdictions?
- **Strategy**: What have we done, and what do we propose to do to improve? What is the cross-agency, cross-sector strategy to do this over the next several years?

The last page of Appendix F presents a format that could be used to display a turn-the-curve strategy and related analyses for a results-based budget.

VII. ISSUES AND LESSONS

Following are some of the issues associated with the perception reception and use of family and children's budgets.

A. The (sometimes legitimate) Worry about Backlash

> "Golly! Look at all the money we're spending on children! There must be some way we can shave a couple of million here or there to do some more important things."

Yes, some people may react this way. And it is reasonable and prudent to worry about this reaction. What can you do about it? First and foremost, it is important to recognize that a family and children's budget is a political document. And it needs to be developed, presented, and used as such. This does not mean that it should slant information. But it does mean that we should pay a lot of attention to how it is presented, whether it is understandable, and what kind of message it sends.

Two brief stories to illustrate the point:

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[54] Taken from *A Guide to Developing and Using Performance Measures in Results-Based Budgeting*. The Finance Project, May 1997, page 15.

[55] For those with a public health background, this section is the epidemiology part of the work.

Story 1: In one state, the work on the "children's budget" took the form of a computer spread-sheet. Across the top of the spreadsheet were the fiscal years going back five years. Down the left side was a listing of departments and their programs. The problem with this presentation was that no one, except budget experts, could understand it. It was filled with acronyms and cryptic names. There was no narrative to explain or to put the numbers in context. Should people worry about such a document becoming public, and being misinterpreted by legislators? Definitely, yes. But it is not too hard to imagine that this same content could be put into a document that worked to explain the nature of spending on families and children, and that helped make the case for viewing this spending in investment terms

Story 2: In Los Angeles County, home of the longest-running children's budget in the country, the large bottom line to the budget helped make clear the large financial stake the community had in children's spending (and child well-being). This brought attention to the need to make spending for children and families more effective. The size of current spending made clear that new investments deserved to be a front-burner issue.

So, yes, worry about backlash. But more importantly, do something about it. Plan the development of budget documents with the users in mind. Anticipate political reactions and address them in the presentation. **The best way to cast a family and children's budget is around idea of investment in children and families.** But the use of this or other approaches requires an understanding of the political context in which the document will be used.

B. It Matters Who Produces the Family and Children's Budget

Should the family and children's budget be produced inside or outside of government? There are several reasons to hold a strong preference for producing the children's budget inside government, and specifically by the executive branch budget office.

The first and most important reason is credibility. Credibility is a necessary, though not sufficient, condition of effective advocacy. And there is no reason to waste energy in budget discussions defending the numbers themselves. If the family and children's budget is produced by the official budget agency, then the numbers will (usually) be accepted and real discussions about policy choices can take place.

Second, and perhaps more importantly, the fact that the executive must present a family and children's budget can have an important influence on the formulation of the budget itself. Advocacy for children inside government can sometimes be as important as the more visible advocacy outside of government. It is important to think about the way in which budgeting tools create opportunities for those within government to make good decisions for children and families. Inside production of such a document, of course, has a double edge. It creates a new political risk, which will not be lost on chief executives. This may make it harder to establish as a formal part of the process, or to retain, once established.

The argument for inside production of family and children's budgets is not meant to diminish the extraordinary work of the advocacy organizations that have produced these documents, or to suggest that we have no choice but to wait for governments to take the lead. But we believe that, as a matter of first preference, family and children's budgets should be established in law as a responsibility of the government budget agency in its production of the annual budget. This will institutionalize the process and lead to the growth of more credible and more widely used documents on which advocacy organizations can build.

C. Strengthening the Role of Advocacy Organizations

The "inside" production of a children's budget can strengthen the role of the advocacy community in several ways. Perhaps most importantly, the resources that advocates devote to production of basic budget summaries can be put to other uses, including the development of analyses and advocacy tools. And it becomes possible to propose improvements in the children's budget presentation (such as the mandatory inclusion of an annual cost of bad results analysis) without having to staff this work directly.

It is important to emphasize that the "routine" public development of a family and children's budget does not replace the work of advocacy groups. Rather, it gives them a starting point for serious analysis of issues and recommendations for action. This is an essential role that must continue to be supported and strengthened. Publicly produced family and children's budgets will not usually include recommendations strongly critical of the status quo.

A number of the family and children's budget documents prepared by advocacy organizations provide excellent examples of this kind of work. The Children's Advocacy Institute in California has produced several years of excellent summaries and analysis of California's state budget and state funding choices. *Making Change: The Cost to Michigan Children* produced by the organization Michigan's Children analyzes the state's budget for FY97 and takes a stand on a wide range of issues bearing on the well-being of children and families in Michigan (from welfare reform to managed care to devolution). In New York, Statewide Youth Advocacy Inc. produced an excellent summary and analysis of the New York State FY 1993 budget.[56] Child advocacy organizations in many parts of the country have become more sophisticated in their work on budget issues, and this work has been supported directly by a number of national foundations and organizations, notably the Ford Foundation and The Annie E. Casey Foundation, and by the National Association of Child Advocates "Budget Watch Project."

D. The Crucial Role of the Legislative Branch

The importance of the legislature in developing family and children's budgets specifically, and results-based budgets in general, cannot be overstated. Legislators, like executive branch leaders, need to think about long-term accountability for child and family well-being. In addition, legislation provides the authority and stability for new budgeting approaches to be tried and adopted. A solely executive branch approach often lasts no longer than the next election.

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[56] And possibly for later years.

With regard to family and children's budgets, there are two important roles for the legislature: First, the legislature should use the family and children's budget in its budget deliberations and should amend and reissue the budget analysis following legislative action on the budget. Secondly, the production of a family and children's budget by the executive branch should be required by law, so that the budget is produced at the same time, and with the same quality, as the regular budget, and so that its production is not subject to the vagaries of executive branch commitment and capacity.

E. The Five Most Common Mistakes

All right, so maybe this section is a little repetitive of stuff we've already covered. A mistake is, after all, the opposite of the right way to do something. But, this may be the only section of the paper you actually read. Who actually reads whole papers from start to finish these days?

Think about analyses after the fact

This is the number one mistake. People do all the hard work of gathering data, and then ask themselves, "What can we do with this?" This is mule backwards. You need to think about what you want to do with the budget before you start gathering data. The single most important step in the construction process should be to imagine that you have the perfect family and children's budget completed in front of you. Think about what kind of analyses you want, for what audiences, with what message. Then use this as the starting point for mapping back to the data construction process. See the section above on types of analyses.

A family and children's budget as an end in itself

"If only we had a children's budget, the world would be a better place." Family and children's budgets by themselves won't change much, if anything. They must be conceived of as part of a larger tool set that is actually used in the budget decision-making process. Family and children's budgets can inform the discussion of current policy and investment choices. They can help decision-makers make better decisions. They can serve as catalysts to strengthen existing partnerships and build new ones. But they can do these things only if they are part of a larger strategy. Processes that simply set out to produce a family and children's budget as an end in itself will likely end up stopping there.

Stage one and stop

The developmental nature of children's budgets has not been widely understood or recognized in past work. Most prior efforts conceived of the document as a single-stage effort. The sheer complexity of this work makes it unlikely that a full Stage II – let alone Stage III – budget could be produced on the first try. So the trap involves setting expectations that what can be produced in the first year is the best that can be produced. The expectation becomes a self-fulfilling prophecy.

The point-in-time trap

We need to know trends in child and family well-being, and related spending, not just data for one point in time. Many family and children's budgeting efforts gather data for one or two years, and that's it. The most important questions about spending for families and children have to do with trends. Are things getting better or worse slowly or quickly, or off pace with population growth and inflation? These questions cannot be answered with one point in time, and usually not with two. The need for trend data means that the construction process should capture multi-year data from the start, where possible, and should grow over the years to build an historical database of spending for trend analysis.

The roll-up trap

This mistake is applicable only to those working on a Stage III family and children's budget, by result. It comes from the idea that the development of a results perspective on family and children's spending is about "accounting" for all results-related expenditures. Someone will ask the innocent-sounding question: "How much are we spending on children ready for school?" They are expecting an accounting "roll-up" by result. The reason why this is a trap is that it is not possible to create a meaningful **unduplicated** roll-up by result. Unduplicated counting is a cardinal rule of good accounting. But, in this case, an unduplicated count by result requires that we arbitrarily assign programs to just one result. And since most programs make important contributions to more than one result, roll-ups based on such arbitrary assignments don't mean much. The way out of the trap is to show programs under as many results as necessary. Each result section of a Stage III budget should encompass all the elements of our strategy to improve the well-being of children and families for that result. Assignment-based roll-ups might look nice, but they don't mean anything.

VIII. WHO'S DONE IT?

Some Relevant Experience from the Field

In this section, we highlight four places in the country which have produced a children's budget on a regular basis. (See Appendix A for a listing of family and children's budget documents, and Appendix F for examples of presentations from these documents.) These brief descriptions highlight some of the ways people have actually solved both the political and technical challenges of producing a family and children's budget.

> Los Angeles County, California, has the longest-known continuous history of producing a children's budget, with budgets going back to the work of the Los Angeles Roundtable for Children's report in May 1986. This initial report was the product of a two-year cooperative effort of advocates and county officials, and presented expenditures for FY 1981, FY 1982, and FY 1985. The Roundtable's work established an analytic framework that enabled the regular production of a comparable report by county government. The *Children's Budget* has been produced every year since by the budget section of the County's Chief Administrative Office. The current report format provides a picture of federal, state, and county expenditures that pass through the county budget related to

children. The budget shows expenditures from all of the county departments, plus a summary of expenditures in eight functional categories (income support, protective services, health services, juvenile justice, prevention, mental health, and child care).

In its most recent work, "Laying the Groundwork for Change, Los Angeles County's First Action Plan for Its Children Youth and Families" (February 1998), the Los Angeles County Children's Planning Council has developed one of the few documents which links three results-based budgeting tools: the children's budget, the indicator report (card), and an action plan of "what works" strategies.

Oklahoma produced its first children's budget in 1990. The Office of State Finance requests and compiles budget information from state agencies, and transfers this information to the Commission on Children and Youth, which analyses and publishes the report. The budget document is organized by departmental line item within 11 functional "categories" (positive family life, responsible parenthood, positive youth development, child care in our communities, healthy lifestyles, promoting positive mental health, schools and communities together for kids, basic needs within communities, public and private leadership for children, Oklahoma awareness, and prevention). A five-year picture is presented with trend information in the form of five-year bar graphs. The document also includes a brief summary and contact person for each program included.

Kansas' children's budget was established as a requirement in law in 1993. The budget is designed to present a picture of "the state's efforts in meeting the needs of children." The budget shows three years of expenditures (actual prior, estimated current, and requested/recommended next year) for all relevant line items in the budgets of the state's agencies. The budget also provides an analysis in eight functional categories (prevention services, maintenance services, institutional and treatment services, medical and health services, education and training programs, social services, correctional activities, and child care services). The children's budget has been published each year as part of the Governor's formal budget submission to the legislature.

Contra Costa County, California has produced a *Family and Children's Services Budget* for four years: FY 1995 through FY 1998. The budget is produced by the County Administrator's Office and presented to the Board of Supervisors. The budget presents one year of data for the "Recommended Budget."

The Contra Costa County family and children's budget is one of the most advanced in the country. It has many characteristics of a Stage II Functional budget, with summaries in eight functional categories (basic needs, economic stability and self-sufficiency, family functioning, health and wellness, child enrichment and education, alternative homes for children, safety and justice, and integrated services).

It also shows some of the characteristics of a results (Stage III) budget. One chart shows the linkage of county programs to the five "community outcomes" included in the recently created "Children's Report Card."[57] This is another (rare) example of the deliberate development of linked family and children's results-based budget tools.

And, while the budget does not (yet) provide trend data on indicators or spending, it does provide a simple but useful summary of the cost of bad outcomes. The county's 102 programs are sorted by "Crisis/Safety Net Services" and "Remediation/Self-Sufficiency Services" which together make up approximately 91% of total spending and approximately 95% of county general fund spending. "Prevention/Early Intervention Services" make up the much smaller balance. And the document provides a summary of each county program, including a "Systems Savings" entry under each program which describes how that program helps reduce the need for crisis or safety net services, as well as the program's "interrelationships" with other programs.

IX. FINANCE PROJECT RESOURCES

In the course of preparing this paper, and thanks to the generous assistance of many people, The Finance Project has gathered a sizable collection of family and children's budgets from around the country. For those thinking about creating such a document, we are happy to make our files available to you. And, while it is difficult to copy more than a small portion of these documents, you are free to visit us in Washington and spend some time in our "library."

And of course, we welcome additions and corrections to this paper, and other ideas you may have on this subject. If you have produced a family and children's budget which we missed, we would appreciate hearing from you. If you can summarize your experience in a short two- or three-page summary ("What we did; How we did it; Lessons"), then we will try to make it available with future copies of this paper.

X. CONCLUSION

The future of our children will be influenced, for good or ill, by the decisions we make today about their well-being. Our ability to make the right decision depends, in part, on our ability to craft decision-making tools that clearly present both our choices for investment, and the consequences of our failure to invest.

Family and children's budgets are one such tool. If done well, they can provide a summary of spending across services and fund sources, across public and private sectors, and across fiscal years. They can provide a picture of trends in spending, gaps in services, and opportunities to improve the current categorical service system. And they can provide a clear picture of the compelling need to shift our current spending patterns away from remediation and toward prevention.

Family and children's budgets are multi-year undertakings that require discipline and patience. They require partnerships between public and private sectors, between executive and legislative branches, and between those from the service community and those from the financial community.

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[57] This is one of the very few budgets to show this linkage without trying to establish a one-to-one relationship between a program and an outcome. A simple chart in the budget (pp. xiv - xv) crosswalks each program to the achievement of outcomes. See the discussion on the "roll-up trap" above.

But even the best budgets will not substitute for action. Tools mean nothing unless they are used. We need to bring businesslike discipline to the discussion of what future we want for families and children. The approach to budgeting described in this document—and related papers—can help advance state and local efforts to improve the well-being of children and families in the next year and the next century.

APPENDIX A

A Partial Inventory of Family and Children's Budget Documents

Children's Defense Fund
Children in the States *(Annual)*
The State of America's Children: Yearbook *(Annual)*
Children's Defense Fund, 25 E Street, NW, Washington, DC 20001; 202/628-8787; www.childrensdefense.org.

Deborah A. Ellwood and Steven D. Gold
The Distribution Among States of Federal Spending on Children *(January 1995 – Federal Fiscal Year 1993)*
Center for the Study of the States, 411 State Street, Albany, NY 12203-1003; 518/443-5285; http://rockinst.org/css.html.

Steven D. Gold and Deborah Ellwood
Spending and Revenue for Children's Programs *(1995)*
The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org.

Jule M. Sugarman
FY 1995 Appropriations for Children, Youth and Their Families: Selected Federal Programs *(October 21, 1994)*
Center on Effective Services for Children, 1560 Overlook Drive, St. Leonard, MD 20685.

STATE

Colorado

Office of State Planning and Budgeting
Children's Investment Prospectus (1998)
State of Colorado, Office of State Planning and Budgeting, 200 East Colfax, Room 114, Denver, CO 80203; 303/866-3317.

California

Robert C. Fellmeth, Sharon Kalemkiarian, and Randy Reiter
California Children's Budget Data Report 1996-1997 *(April 1996)*
Children's Advocacy Institute, 5998 Alcala Park, San Diego, CA 92110; 619/260-4806 or 926 J Street, Suite 709, Sacramento, CA 95814; 916/444-3875 or 3313 Grand Avenue, Suite 202, Oakland, CA 94610; 510/444-7994; www.acus.edu/childrensissues.

Connecticut

Connecticut Department of Children and Families

Department of Children and Families Budget, Departmental budget for biennium 1997 - 1999 (1997)

Department of Children and Families, State of Connecticut, 505 Hudson Street, Hartford, CT 06106-7107; 860/550-6347.

Georgia

Georgians for Children

Children and Georgia's FY 1995 Budget: A Primer *(1994)*

Georgians for Children, 3091 Maple Drive, Suite 114, Atlanta, GA 30305; 404/365-8948.

Office of Planning and Budget and the Georgia Commission on Children and Youth

Children's Budget in Georgia FY 1990

Office of Planning and Budget and the Georgia Commission on Children and Youth.

Hawaii

Dr. David McClain, Greg Sakaguchi, and Scott Croteau

State Funding for Children: A Report to the Strategies for Children Committee Sponsored by the Hawaii Community Foundation *(February 6, 1995)*

Sponsored by the Hawaii Community Foundation and prepared at the University of Hawaii, College of Business Administration.

Illinois

Voices for Illinois Children

Dollars and Sense: A Guide to Spending on Children and Families in Illinois *(Spring 1995)*

Voices for Illinois Children, 208 South LaSalle, Suite 1580, Chicago, IL 60604; 312/456-0600.

Iowa

Charles Bruner

State Budget Trends—Implications for Prevention, Special Report, Iowa Kids Count Quarterly (Summer 1994)

Child and Family Policy Center, 218 Sixth Avenue, Suite 1021, DesMoines, IA 50509-4000.

Kansas

The Children's Budget: A State Program Summary

Years on file: fiscal Years 1994, 1995.

Office of the Governor of Kansas

The Kansas Children's Budget (as found in the Governor's Budget Report) *(January 8, 1996)*

Kansas State Division of the Budget, State Capitol, Topeka, KS 66612-1590; 913/296-3232.

Maryland

Office of Children, Youth and Families

Children's Budget Summary: Appendix K in Governor's 1999 Budget *(January 1998)*

Office of Children, Youth and Families, 301 West Preston Street, 15th Floor, Baltimore, MD 21201; 410/767-4160.

Michigan

Michigan's Children
Making Change: The Cost to Michigan Children *(1997)*
Michigan's Children, 428 West Lenawee, Lansing, MI 48933; 517/485-3500.

Minnesota

Governor's Office of the State of Minnesota
1996-1997 Minnesota Biennial Budget: Children and Family Services *(1996)*
Presented by Governor Arne H. Carlson to the 79th Legislature; See also Minnesota Children's Initiative 1993 Resource Inventory of all public funding for children's programs.
Budget Office of the State of Minnesota.

Nebraska

Elizabeth Hruska
Nebraska's Programs for Children and Their Families: A Guide for Legislators *(January 1995)*
Nebraska's Legislative Fiscal Office, Room 1007, State Capitol, PO Box 94604, Lincoln, NE 68509; 402/471-2263; http://unicam.state.ne.us/fiscal.htm.

New York

Statewide Youth Advocacy, Inc.
New York State Children's Budget Book, 1992-1993 *(1992)*
What About the Children: The 1998-1999 Agenda of the New York State Children's Agneda and Budget Project *(1998)*
Statewide Youth Advocacy, Inc., 17 Elk Street, Albany, NY 12207; 518/436-8525.

Oklahoma

Oklahoma Commission on Children and Youth
Children: Oklahoma's Investment in Tomorrow '96 *(1996. Also produced for fiscal years 1993, and 1994.)*
Oklahoma Commission on Children and Youth, Office of Planning and Coordinating for Services to Children and Youth, 4545 North Lincoln Boulevard, Suite 114, Oklahoma City, OK 73105; www.nationalcasa.org/oklahoma.htm.

Pennsylvania

Pennsylvania Partnerships for Children and Philadelphia Citizens for Children and Youth
The Children's Budget Book, 1995-96 State Budget *(March 1995)*
Choices for Children: Priorities for the 1997-1998 Pennsylvania State Budget *(January 1997)*
Pennsylvania Partnerships for Children, 20 North Market Square, Suite 300, Harrisburg, PA 17110; 800/257-2030 and Philadelphia Citizens for Children and Youth; 7 Benjamin Franklin Parkway, Philadelphia, PA 19103; 215/563-5848.

Rhode Island

The Rhode Island Policymaker's Team and The Children's Cabinet
FY 2000 Draft Children's Budget *(1998)*
State of Rhode Island, Department of Administration, Budget Office, One Capitol Hill, Providence, RI 02908-5886.

South Carolina
Internal draft
South Carolina At-Risk Youth Expenditures; FY 89 Agency Totals and Major Service Programs. *(1988)*

Utah
Estimated Children and Youth At Risk Budget, FY 1997
Increases and Decreases for Children and Youth At Risk; FY 1998 Governor's Ongoing Budget Recommendations Compared to Executive Appropriations
Executive Branch, with coordination from the Department of Health; prepared as required by 1996 General Session of the State Legislature.

LOCAL (County and City)

Chittenden County, Vermont
Richard Heaps and Arthur Woolf
Funding Streams for Human Services and Public Education in Chetttenden County: A Report of the Burlington Community Project *(June 21, 1996: Fiscal year 1995)*
Northern Economic Consulting Inc.,669 Cambridge Road, Westford, VT 05494; 802/879-7774.

Contra Costa County, California
Contra Costa County, California, County Administrator's Office
1997-1998 Children and Family Services Budget: County of Contra Costa *(1997)*
Contra Costa County, California, County Administrator's Office, 651 Pine Street, 10th Floor, Martinez, CA 94553-1229; 510/335-1090.

District Of Columbia
DC Action for Children
What's in it for Kids?: A Program and Budget Analysis of the District of Columbia Fiscal Year 1998 Budget *(April 29, 1997 – Also produced for FY 1994, FY 1995, FY 1996 and FY 1997)*
DC Action for Children, 1616 P street, NW, Suite 420, Washington, DC 20036; 202/234-9404.

Los Angeles County, California
County of Los Angeles, Chief Administrative Office
Countywide Children's Budget for Los Angeles County/Los Angeles County Children's Budget, Fiscal Year 1994-1995 *(September 14, 1994 – Produced for FY 82 and FY 85 to present)*
County of Los Angeles, Chief Administrative Office, 713 Kenneth Hahn Hall of Administration, Los Angeles, CA 90012; 213/974-1101.

New York City
Gap Project FY 92: Funding Allocations for Youth in N.Y.C. Agencies *(June 1993)*
Contact: Richard Murphy, Director, Center for Youth Development, Academy for Educational Development, 1875 Connecticut Ave., NW, Washington, DC 20009-1202.

Ramsey County, Minnesota
Federal Expenditures in Ramsey County, F.Y. 1994 *(June 5, 1996)*
Minnesota Extension Service, Department of Applied Economics, University of Minnesota, Center for Urban and Regional Affairs, University of Minnesota.

San Diego County, California

United Way of San Diego

San Diego County Children's Future Scan *(1993)*

United Way of San Diego, 4699 Murphy Canyon Road, San Diego, CA 92123; 619/492-2000; www.unitedway-sd.org.

San Francisco, California

Coleman Advocates for Children and Youth

Follow the Money: An analysis of how San Francisco spends its money on youth, showing how funding policies affect youth development programs *(Approximately 1994)*

San Francisco's Children, One-Fifth of Our Population, All of Our Future *(February 1990 and February 1991)*

Youth Time, a campaign of Coleman Advocates for Children and Youth, 2601 Mission Street, Room 804, San Francisco, CA 94110; 415/641-4362; http://thecity.sfsu edu/~coleman.

Santa Clara, California

Children and Youth Services Joint Conference Committee

Investing in Children, The Santa Clara County Children's Budget *(June 1991)*

Sedgwick County, Kansas

Sedgwick County Family and Youth Commission

Composite Graphical Report of Children's Services and Children's Budget for Sedgwick County *(November 1, 1993)*

Sedgwick County Family and Youth Commission.

APPENDIX B

Description of The Finance Project's Federal Database and Data Template
Following is a summary of the decision rules used to construct a federal database of 1994 expenditures for children, families and their communities.

A. Purpose of Investments

The first step to creating a database of spending for children, families, and communities is to define what benefits "children," "families," and "communities." The Finance Project used the following decision rules:

1. Children's programs are defined fairly straight-forwardly: children's programs serve children—they are investments in the public interest, the investments that a community makes in its children at large or without discrimination. They are not investments that support one specific child, such as child support payments or other direct familial support.

   Taking into account this stringent set of "what's in" and "what's out" rules, some expenditures that do not benefit all children or families were found to be relevant and are included in the database. This includes programs for children with disabilities or families that have purchased and mortgaged a home (by including the mortgage income tax expenditure) because these are broad policy decisions on investing in children (this includes child care investments).

2. Programs for Families with Children serve families identified as having children. (They do not include programs for families that may or may not have children. Allocations for families that may serve a family with no children are designated as community expenditures.)

Again, some expenditures that do not benefit all children or families are included in the database. This includes, for instance, programs for families that have purchased and mortgaged a home (by including the mortgage income tax expenditure).

3. Community programs must benefit the whole community, not just individuals within the community (e.g., small business loans are included). Community allocations include spending for: public safety; public health (including substance abuse, but not environmental health); education and training (including public libraries); recreation (including park operation, but not land purchase or infrastructure); neighborhood revitalization; economic/community development (including housing and business infrastructure for the community); community support/maintenance if there is a chance it could serve children/youth (e.g., OASDI, SSI—with numbers for children broken out); and nutrition.

B. Investment Origination and Documentation

Investments in child well being come in many forms. They come from all layers of government (e.g., federal, state, county, city, school districts, special districts such as parks and recreation), and from the private for-profit and not-for-profit sectors (e.g., corporations, philanthropies, private individuals). They may be direct currency investments (including direct operating, program, or capital outlays; or fees, charges, or co-payments), tax expenditures, deductions, or credits (in some ways these may be tracked similarly to direct investments), or they may be goods or services (e.g., loan underwriting or backing, or donated time, space, or materials).

The Finance Project's database on federal spending for children and families limits the investment source to the **federal government** and the form of investment to **direct spending and tax expenditures**. It tracks outlays according to the following:

(1) If **administrative costs** are a separate line item, they were **excluded** and identified as such,

(2) **Pro-rated numbers** are **used** (and designated as such) but new allocation algorithms were not created for the instances when such breakdowns did not already exist; and

(3) All outlay figures are in **current year dollars**.

C. Where Investments Flow

Once it is determined what purposes of investments and fund origination sources will be included, it becomes relevant to decide the grantees for which data can and should be tracked.

The federal database of spending tracks grantees in the following manner: the **eligible grantee** is the original grantee to receive funding (not the **sub-grantee** and not necessarily the **program administrator** or **administering agency**—although this information is also recorded).

It is important to note that both the **grantee** (eligible grantee or sub-grantee) and the **administering agency** or **organization** may be any of the following: a government, an educational organization or district, another autonomous or dependent special district (such as parks and recreation), or a private (for-profit or not-for-profit) organization. Sometimes the initial grantee is a pass-through grantee, in which case, the federal database does record the initial grantee.

D. Purpose or Functional Category

Functional categories help to make data useful—both as it is tied to community or state goals and as it is evaluated over time. The Finance Project's federal database collects data that is classified by the following functions or types of programs:

1. Early childhood care & early education
2. Education,
3. Recreation & youth development,
4. Income support & job training (Literacy, basic education, and vocational education fall into this category),
5. Health & Nutrition,
6. Mental health & Substance abuse,
7. Family support services,
8. Housing,

9. Child welfare & Protective services,
10. Juvenile justice, and
11. Training and Technical assistance (including support for service providers).

E. Program Purpose / Philosophy:

A program purpose classification supports the development of a Cost of Bad Results Analysis. Its principle purpose is to identify the financial stakes of current actions, and to support the use of investment concepts in planning for future spending on child and family supports and services. The following scheme helps The Finance Project's database lay the framework for a cost of bad results analysis:

1. Things we'd like to spend less money on in the long run/investments in remediating bad results for children or families (e.g., juvenile detention, welfare, etc.)—**crisis intervention and support & maintenance**.
2. Investments embedded in the total program cost that are devoted to reducing remedial costs or "turning the curve" (e.g., family preservation, drug abuse counseling, etc.). These investments are classified as **primary** or **universal prevention** (e.g., prenatal care, immunization); and **secondary prevention** (i.e., prevention for special needs, but not crises). (If a program is not universal or means tested, but rather there are "other defining characteristics" determining eligibility, the program is generally secondary prevention because there is some situation that requires special/additional attention.)

   Note: We'll have to spend more to get to less when we turn the curve.
3. Things we'd like to spend more money on. These investments are classified as **general supports and services** (non-physical development—generally universal programs such as education and recreation) and **training and technical assistance** to improve supports and services for children and families.

F. Further Decision Rules for Analysis

After general data are collected and the sources of funds to be examined have been identified, data for specific analyses are recorded. Within each data set, multiple populations are served for many different reasons—and these populations and reasons may be of particular interest for any number of reason.. The federal database used the following categories of information decision rules to separate and clarify data further:

1. Age Served

If a program is targeted to children or families with children, the age of child is defined or categorized as unspecified (e.g. conversely, if a program is for the community, the age of the child is not chosen). Ages include:

- **Zero to five** (including preschool, neonatal care, early care, etc.)
- **Six to 13** (including elementary and middle school, pre-teen years, etc.), and
- **14 to 18** (including high school, teen years, transition to adulthood, etc.).

- If programs serve all ages of children, **Unspecified age** is chosen (rather than designate all ages).

2. Eligibility
(Universal or Means tested)

If there is **means testing** for program eligibility, than the program is keyed as "means tested." If the program is a community program and there is means testing for community eligibility (e.g., Community Development Block Grant) then the program is also identified as **means tested.** It is important to recognize, however, that community programs that are designated as means tested may benefit individuals that do not meet the income requirement (in other words, some wealthier people may live in the neighborhood and may benefit from the program). When a program is designated as **means tested**, high-risk is not automatically chosen—in order for it to be designated as such, the allocation must be specifically identified as **high risk**, as defined below. If a program is means tested for the majority of its recipients, it's also categorized as means tested (e.g., Head Start must serve 90% low income individuals and is categorized as means tested).

3. Other Defining Characteristics:

High-risk includes: neglected/delinquent/abused children; missing children; high infant mortality rates, abandoned infants; children at risk of maltreatment; children whose parents are substance abusers; pregnant women and children at nutritional risk; children in adult correctional institutions; victims of abuse; low-income area residents; incarcerated youth/adults; homeless persons; school dropouts; substance abusers; residents in public housing; individuals with HIV/AIDS; disadvantaged persons; medically underserved persons; AFDC recipients; dislocated workers; unemployed persons; needy persons in charitable institutions; individuals in need of food assistance; families at risk of welfare dependency; members of groups with particular disadvantages in the labor market or in certain segments of the labor market; economically depressed neighborhoods; neighborhoods with high unemployment; urban communities; distressed areas; criminal offenders; low-income business owners; businesses located in areas of high unemployment/economic downturn; and communities and areas adversely affected by Defense realignment.

If a program is focused at a bilingual individual/neighborhood or is an Hispanic program, then **immigrant/migrant** is chosen as a defining characteristic.

Projects for territories are be categorized as **Native** populations.

APPENDIX C

Organizational Resources for Data on Federal and State Children's Expenditures

1. **American Public Welfare Association**: 810 First Street, NE, Suite 500, Washington, DC 20002-4267; 202/682-0100; www.apwa.org.
2. **Bureau of the Census**: U.S. Department of Commerce, Merit Assignment Office, Room 1412-3, Washington, DC 20233; 301/457-4608; www.census.gov.
3. **Center for the Study of the States**: 411 State Street, Albany, NY 12203-1003; 518/443-5285; http://rockinst.org/css.html.
4. **Center for Youth Development, Academy for Educational Development**: 1875 Connecticut Ave., NW, Washington, DC 20009-1202; 202/884-8000; www.aed.org/us/youth.html.
5. **Child Welfare League of America**: 440 First Street, NW, Third Floor, Washington, DC 20001-2085; 202/638-2952; www.cwla.org.
6. **Children's Defense Fund**: 25 E Street, NW, Washington, DC 20001; 202/628-8787; www.childrensdefense.org.
7. **Congressional Budget Office**: Second and D Street, SW, Ford House Office Building, Washington, DC 20515; 202/226-2628; www.cbo.gov.
8. **Council of Chief State School Officers**: One Massachusetts Avenue, NW, Washington, DC 20001-1431; 202/408-5505; www.ccsso.org.
9. **National Association of Child Advocates**: 1522 K Street, NW, Suite 600, Washington, DC 20005; 202/289-0777; www.childadvocacy.org.
10. **National Association of Counties**: 440 First Street, NW, Washington, DC 20001; 202/393-NACO; www.naco.org.
11. **National Association of State Budget Officers**: 444 North Capitol Street, NW, Suite 642, Washington, DC 20001; 202/624-5382; www.nasbo.org.
12. **National Center for Education Statistics:** U.S. Department of Education, 555 New Jersey Avenue, NW, Washington, DC 20208-5650; 800/424-1616; www.nces.ed.gov.
13. **National Conference of State Legislatures**: 1560 Broadway, Suite 700, Denver, CO 80202; 303/830-2200; www.ncsl.org.
14. **National League of Cities**: 1301 Pennsylvania Avenue, NW, Washington, DC 20004-1763; 202/626-3000; www.nlc.org.
15. **The Urban Institute**: 2100 M Street, NW, Washington, DC 20037; 202/833-7200; www.urban.org; "Assessing the New Federalism": http://newfederalism.urban.org/.
16. **United States General Accounting Office**: 441 G Street, NW, Washington, DC 20548; 202/512-4800; www.gao.gov.

APPENDIX D

Bibliography

A. Some Of The Most Important Source Documents For National And State Data:

Gold, Steven D., Elizabeth I. Davis, Deborah A. Ellwood, David S. Liebschutz and Sarah Ritchie
How Funding of Programs for Children Varies Among the 50 States
Describes how much states spent on children's services in 1992 and the changes that have occurred in that spending since 1970. Shows national trends for spending on children's programs and describes how the trends vary from state to state.
Center for the Study of the States, 411 State Street, Albany, NY 12203-1003; 518/443-5285; http://rockinst.org/css.html#pub. (January 1996).

Gold, Steven D. and Deborah Ellwood
Spending and Revenue for Children's Programs
Provides overview of financing patterns and mechanisms for education and other services for children. Highlights priorities for research and analysis.
The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org. (1995).

Gold, Steven D., Deborah A. Ellwood, Elizabeth I. Davis, David S. Liebschutz, Sarah Ritchie, Martin E. Orland, and Carol E. Cohen
State Investments in Education and Other Children's Services: Fiscal Profiles of the 50 States
Presents state-by-state profiles of patterns of spending on education and other key health, welfare, and social services, and of significant economic and demographic factors influencing spending.
The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org. (1995).

Knitzer, Jane and Stephen Page
Map and Track: State Initiatives for Young Children and Families
Tracks state efforts to promote the healthy growth and development of young children. Includes critical indicators of state investment for young children and families (e.g., Medicaid eligibility level, Head Start supplement) and for the well-being of young children and their families (e.g., child poverty, low birthweight rates).
National Center for Children in Poverty, Columbia University School of Public Health, 154 Haven Avenue, New York, NY 10032; 212/304-7100; http://cpmcnet.columbia.edu/news/childpov/. (1996).

Sconyers, Nancy, Donna Langill, Ketan Kharod, Amy Fries: The National Association of Child Advocates Multi-state Children's Budget Watch Report, 1996

Ready Willing Able? What the Record Shows About State Investments In Children 1990-1995

Examines state and federal expenditure trends for child and family programs. Outlines and draws analyses from data on "indicators" of effort (e.g., expenditures on AFDC/cash benefits) in eight service areas: selected income supports/economic security, child care/early childhood education, education, child welfare, juvenile justice, youth development, health, and child nutrition.

National Association of Child Advocates, 1522 K Street, NW, Suite 600, Washington, DC 20005; 202/289-0777; www.childadvocacy.org (1996).

The Annie E. Casey Foundation

City Kids Count: Data on the Well-being of Children in Large Cities

Tracks the educational, social, economic, and physical condition of children in the United States' fifty largest cities through the use of ten key indicators of child well being. Details background demographic, economic, and social information for the cities. Includes city ranks by indicators and child poverty rates in these cities from 1969-1989.

The Annie E. Casey Foundation, 701 St. Paul Street, Baltimore, MD 21202; 410/547-6600; www.aecf.org. (Annual).

The Annie E. Casey Foundation

Kids Count Data Book: State Profiles of Child Well-being

Tracks the status of child risk and well being in the United States through the use of ten indicators, ranking states' performance in each area. The indicators appear in national and state profiles, accompanied by background information such as demographic statistics and social characteristics. A list of primary contacts for state *Kids Count* projects is also included in this national publication.

The Annie E. Casey Foundation, 701 St. Paul Street, Baltimore, MD 21202; 410/547-6600; www.aecf.org. (Annual).

Children's Defense Fund

Children in the States

Provides statistics to help gauge the well-being of children in the fifty states. Includes information on the numbers of children that rely on the federal safety net (e.g., the number of children that rely on Medicaid) as well as general information on the status of children in the state (e.g., percent of children in poverty, births to teens as a percentage of total births).

Children's Defense Fund, 25 E Street, NW, Washington, DC 20001; 202/628-8787; www.childrensdefense.org. (Annual).

Children's Defense Fund

The State of America's Children: Yearbook

Provides an overview of the status of children, touching on issues of equality and the role of federal support. Reviews in detail the status of children as determined by: income and poverty; child health; child care and early childhood development; education; adolescent pregnancy and youth development; violence; and the occurrence of crisis situations for children. The appendix tracks relevant data for these areas of importance, both at the federal level and at the individual state levels.

Children's Defense Fund, 25 E Street, NW, Washington, DC 20001; 202/628-8787; www.childrensdefense.org. (Annual).

Committee on Ways and Means

The Green Book

Background material and data on programs within the jurisdiction of the Committee on Ways and Means of the US House of Representatives. Provides program descriptions and historical data on a wide variety of topics including welfare, child support, and families with children.

Committee on Ways and Means, US House of Representatives, Washington, DC; www.access.gpo.gov/congress/wm001.html or http://aspe.os.dhhs.gov/96gb/intro.htm. (Biannual, latest version 1998).

Federal Interagency Forum on Child and Family Statistics

America's Children: Key National Indicators of Well-being

Provides a view of the well-being of America's children as determined by 25 indicators (e.g., percentage of children in poverty, infant mortality rate). Tracks data across multiple years (generally to 1980) to provide trend lines for analyses of current situations and baselines for evaluating improvements in services.

Federal Interagency Forum on Child and Family Statistics, Washington, DC; http://childstats.gov (1997).

National Center for Education Statistics

Youth Indicators, 1996: Trends in the Well-being of American Youth

Compilation of social statistics concerning the nation's young people.

National Center for Education Statistics, 555 New Jersey Avenue, NW, Washington, DC 20208 -5650; www.ed.gov/NCES. (September 5, 1996).

US Census Bureau

Census on State and Co Expenditures, USA Counties: 1996

County data (e.g., education, health care and human services, births) from the 1994, 1988, 1983 ***County and City Data Books*** and the 1991 and 1986 *State and Metropolitan Data Books*

US Census Bureau, Department of Commerce, P.O. Box 277943, Atlanta, GA 30384-7943; 301/457-4100; www.census.gov/statab/www/ (Annual).

US Census Bureau

The Statistical Abstract of the US: The National Data Book

Statistics on U.S. social and economic conditions (e.g., population, health and nutrition, education) together with select international data.

US Census Bureau, Department of Commerce, P.O. Box 277943, Atlanta, GA 30384-7943; 301/457-4100; www.census.gov/statab/www/ (Annual).

B. Other Documents Which May Be Useful In Developing A Family And Children's Budget

Kretzman, John and John McKnight
Building Communities from the Inside Out: A Path Toward Finding and Mobilizing a Community's Assets
Presents methods to map community assets – the gifts and talents of local people, mobilize the power of local associations/organizations, and move toward asset-based community development.
ACTA Publications, 4848 North Clark Street, Chicago, IL 60640; 800/397-2282. **(1993).**
(Spawned Asset-based Community Development Institute, Center for Urban and Policy Research, Northwestern University, 2040 Sheridan Road, Evanston, IL 60201-4100; 847/491-8711: http://www.nwu.edu/urban.affairs/programs/abcd.html or; www.cpn.org/ABCDI/ABCDI.html.)

C. Reports On Results Based Budgeting And Performance Accountability

Brizius, Jack and The Design Team
Deciding for Investment: Getting Returns on Tax Dollars. Alliance for Redesigning Government
Defines investment decision-making and outcomes based budgeting and provides examples of how to implement these strategies. Includes call-out definitions of important terms.
Alliance for Redesigning Government, National Academy of Public Administration: 1120 G Street, NW, Washington, DC 20005; 202/347-3190. (1994).

Bruner, Charles, Karen Bell, Claire Brindis, Hedy Chang, William Scarbrough
Charting a Course: Assessing a Community's Strengths and Needs
Describes a community assessment as both a product – a measure of the strengths and weaknesses of a community – and a process – a method to collect information. Outlines primary goals and a framework for conducting a community assessment. Identifies baseline information that would form preliminary data collection objectives, and highlights the importance of informal citizen interaction the establishment of partnerships. Finally, highlights the importance of linking information systems to results or goals. Examples are intermingled.
The National Center for Service Integration, Resource Brief 2. Available through the National Child and Family Policy Center, 1021 Fleming Building, 218 Sixth Avenue, DesMoines, IA 50309-4006; 515/280-9027. (1993)

Friedman, Mark
A Guide to Developing and Using Performance Measures
Charts one critical path in the development of a results-based system: the selection of performance measures that reflect the contribution of public agencies toward achievement of valued results or goals. Focuses on policies and programs serving children and their families. Draws heavily on the experiences of federal, state, and local governments and presents a framework for evaluating the quality and usefulness of performance measurement.
The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org. (May 1997).

Friedman, Mark

A Strategy Map for Results-based Budgeting: Moving from Theory to Practice

Provides a road map for those embarking on the path of results-based budgeting. Defines results, indicators, and performance measures, and offers a framework for choosing them. Discusses lessons from state, local, and private initiatives to define, measure, and achieve results. Suggests how to build political and community support, how to reallocate resources and tie them to results, how to integrate results-based budgeting into an existing budget process, and how to avoid common pitfalls.

The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org. (October 1996).

Melaville, Atelia

A Guide to Results and Indicators

Describes how to develop and define the results and indicators that set out the levels of well-being that people seek for their nation, state, or community. Examines major federal, state, and local initiatives to define results and indicators, extracting lessons about citizen involvement, the characteristics of a sound results and indicators framework, and ways to link the results and indicators to planning, budgeting, management, and accountability.

The Finance Project, 1000 Vermont Avenue, NW, Suite 600, Washington, DC 20005; 202/628-4200; www.financeproject.org. (May 1997).

Murphey, David

The Social Well-being of Vermonters 1998: A Report on Outcomes for Vermont's Citizens

As Vermont works to improve the well-being of its children and families, it defined both results it intended to work toward, and indicators for measuring its progress. This report presents 53 indicators that are focused around nine broad results. The indicators are described and are measured over time and against the U.S. at large, providing baselines for analyses and comparisons. The report also provides some costs associated with results, spending trends (as dollars are attached to results), and a comparison of the state's rank in well-being as compared to the state's rank in expenditure to measure the cost-effectiveness of programs.

State of Vermont, Agency of Human Services, 103 South Main Street, Waterbury, VT 05671-0204; 802/241-2220; www.dsw.state.vt.us/ahs/ahs.htm. (February 1998).

Pratt, Clara C., Aphra Katez, Tammy Henderson, Rachel Ozretich

Building Results: From Wellness Goals to Positive Outcomes for Oregon's Children, Youth, and Families

Provides a broad overview of the importance of "linking goals to outcomes," noting methods for making use of existing research, determining indicators of progress: through links to Oregon's Benchmarks, and performance indicators and measures. Outlines five critical goals to improve the well-being of Oregon's children and families, along with key characteristics of those goals (e.g., what is a strong, nurturing family) and measurable interim outcomes for the characteristics.

Oregon Commission on Children and Families, 530 Center Street, NE, Suite 300, Salem, OR 97310; 503/373-1283 or 800 NE Oregon Street, Suite 550, #13, Portland, OR 97232; 503/731-467; http://www.ccf.state.or.us. (April 1997).

Young, Nancy, Sid Gardner, Soraya Coley, Lisbeth Schorr, and Charles Bruner

Making a Difference: Moving to Outcome-based Accountability for Comprehensive Service Reforms (Resource Brief #7)

Provides background information for moving toward outcome-based accountability: a conceptual framework, an overview of the rationale for outcomes-based systems with a preliminary list of child outcomes measures, and a discussion of both the need for outcomes measures, and the difficulty in measuring outcomes.

The National Center for Service Integration, Resource Brief Available through the National Child and Family Policy Center, 1021 Fleming Building, 218 Sixth Avenue, DesMoines, IA 50309-4006; 515/280-9027. (1994).

Center for the Study of Social Policy

From Outcomes to Budgets: An Approach to Outcome Based Budgeting for Family and Children's Services

Provides a step-by-step approach to developing outcomes based budgets, including appendices with worksheets, sample children's budgets, and outcomes based budget agendas.

Center for the Study of Social Policy, 1250 Eye Street, NW, Washington, DC: 202/371-1565. (July 1995).

Georgia Policy Council for Children and Families

Aiming for Results: A Guide to Georgia's Benchmarks for Children and Families

Outlines a framework for improving results (e.g., community-driven decisions and government streamlining) and uses 26 "benchmarks" as a key piece of the effort to improve results. (The benchmarks were developed to measure progress toward achieving the state's five key results for children and families.) Provides, for each benchmark, a definition, significance, baseline data, potential data sources, other relevant considerations, and related measures.

Georgia Policy Council for Children and Families, 47 Trinity Avenue, SW, Suite 501, Atlanta, GA 30334; 404/657-0630; http://www.pccs.state.ga.us/results. (1996).

Georgia Policy Council for Children and Families

On Behalf of Our Children: A Framework for Improving Results.

Outlines a framework for achieving the Georgia's five key results for children and families (i.e., healthy children, children ready for school, children succeeding in school, strong families, and self-sufficient families). The elements of the framework are: results accountability, community-driven decisions, innovative strategies, government streamlining, and redirecting resources. Identifies 26 "benchmarks" to measure progress toward achieving the five key results.

Georgia Policy Council for Children and Families, 47 Trinity Avenue, SW, Suite 501, Atlanta, GA 30334; 404/657-0630; http://www.pccs.state.ga.us/results. (1996).

Harvard Family Research Project

The Guide to Results-based Accountability: An Annotated Bibliography of Publications, Web Sites, and Other Resources

Includes annotated resources on results-based accountability. Summarizes papers, reports, and books on: budgeting and financial considerations; choosing outcomes and indicators; developing data systems, federal, state, and local initiatives; and evaluation and education as they relate to results accountability. Provides information on how states and localities are developing and reinventing their accountability systems. Lists useful Internet resources.

The Harvard Family Research Project, 38 Concord Avenue, Cambridge, MA 02318; 617/495-9108; http://hugse1.harvard.edu/~hfrp. (June 1996 – Updated periodically).

Minnesota Department of Human Services, Community Services Division

Focus on Client Outcomes: A Guidebook for Results-oriented Human Services

Presents a method for moving from a compliance-orientation (measuring inputs, activities, and outputs) to a results-orientation (measuring outcomes). Provides a framework for reform, reviewing the premises of reinventing government and the challenges of attempting to measure outcomes. Details methods to identify client targets, specify client outcomes, and select outcome indicators. By specifying narrow client targets and identifying performance targets (e.g., what percentage of fathers failing to make child support payments will be meeting their full child support obligations within six months of intervention?), this guide generally and broadly moves through identifying results and indicators to touching on performance measures.

Minnesota Department of Human Services, Community Services Division, 444 Lafayette Road, St. Paul, MN 55155-3839; 612/296-7031. (March 1996).

Multnomah Commission on Children and Families

A Vision, Mission, and 15 Benchmarks (with Implementation Schemes) to Reach Four Primary Goals for Children and Families

The Multnomah Commission on Children and Families was established in December 1993 and was charged with creating a vision, preparing a plan, and taking action on behalf of children, youth, and their families. Fifteen benchmarks, clustered around early childhood; preventing violence, abuse, and neglect; capable adults and families; and juvenile justice/child welfare were adopted in July 1994. Presents descriptions of benchmarks with objectives and implementation schemes.

Multnomah Commission on Children and Families, 1120 South West Fifth Avenue, Room 1250, Portland, OR 97204; 503/823-6990; www.multnomah.lib.or.us/mccf/mccfbms.html. (July 1994).

Oklahoma Commission on Children and Youth, Oklahoma Planning and Coordinating Council for Services to Children and Youth, and Office of Planning and Coordinating for Services to Children and Youth

Children's Agenda 2000: A State Plan for Services to Children, Youth, and Families

Builds off of *Children, Oklahoma's Gift to Tomorrow, A State Plan for Services to Children, Youth and Families* (1992), which began the process of identifying and establishing goals and objectives to improve and coordinate services for children and families in Oklahoma. Presents strategic directions to improve the well-being of children and families, including a vision, and methods for moving toward state and local goals as defined in strategic plans.

Oklahoma Commission on Children and Youth, Oklahoma Planning and Coordinating Council for Services to Children and Youth, and Office of Planning and Coordinating for Services to Children and Youth, 4545 Lincoln Boulevard, Suite 114, Oklahoma City, OK 73105; www.nationalcasa.org/oklahoma.htm. (December 31, 1995).

Oregon Progress Board

Oregon Shines II: Updating Oregon's Strategic Plan

Assesses Oregon's progress in implementing its strategic plan, updates the original Oregon Shines vision and revises the Oregon Benchmarks. (New goals were adopted, and the number of Benchmarks were reduced from 259 to 92. Priority Benchmarks were reduced from 39 to 22.)

Oregon Progress Board, 775 Summer Street, NE, Salem, OR 97310; 503/986-0039; www.econ.state.or.us/OPB. (January 21, 1997).

U.S. Department of Health and Human Services

Trends in the Well-Being of America's Children and Youth

Records national trends for 74 indicators of child well-being, falling into the categories of: population, family, and neighborhood; economic security; health conditions and care; social development, behavioral health, and teen fertility; and education and achievement. This report also discusses the trends in and consequences of change in both the population and characteristics of children and families.

Office of the Assistant Secretary for Planning and Evaluation, 200 Independence Avenue, SW, Room 450G, Washington, DC 20201; 202/690-6461; http://aspe.os.dhhs.gov. (Annual).

APPENDIX E

Overview Table of Family and Children's Budgets

Family and Children's Budgets
Stages of Development

	Stage I Budget by **PROGRAM**	Stage II Budget by **FUNCTION**	Stage III Budget by **RESULT**
Perspective	**PROGRAM** Line Item Inventory	**FUNCTIONAL** View across agencies and programs	**RESULTS** View across public and private sectors
Sponsorship	**INFORMAL** (or outside of government)	**ONE BRANCH** Exec. or Legislative Few Partners	**BOTH BRANCHES** Exec. and Legislative Many Partners
Scope	**ONE LEVEL ONLY** (Federal, State, Local, Private)	**TWO OR MORE** (Federal, State Local, Private)	**ALL** (Federal, State Local, Private)
Time	**POINT IN TIME** One or Two Years	**HISTORICAL** Baseline	**BASELINE** with Forecast

APPENDIX F

Selected Examples of Charts, Graphs and Other Formats from State and Local Family and Children's Budgets

The following pages are some of the best examples, from actual family and children's budgets, of the kinds of charts, graphs tables and other presentation formats and analyses that can be produced. The examples do not generally include the narrative analysis associated with each chart, graph or table. The examples are in alphabetical order by state and county or city.

Our thanks to the organizations and individuals who produced this work.

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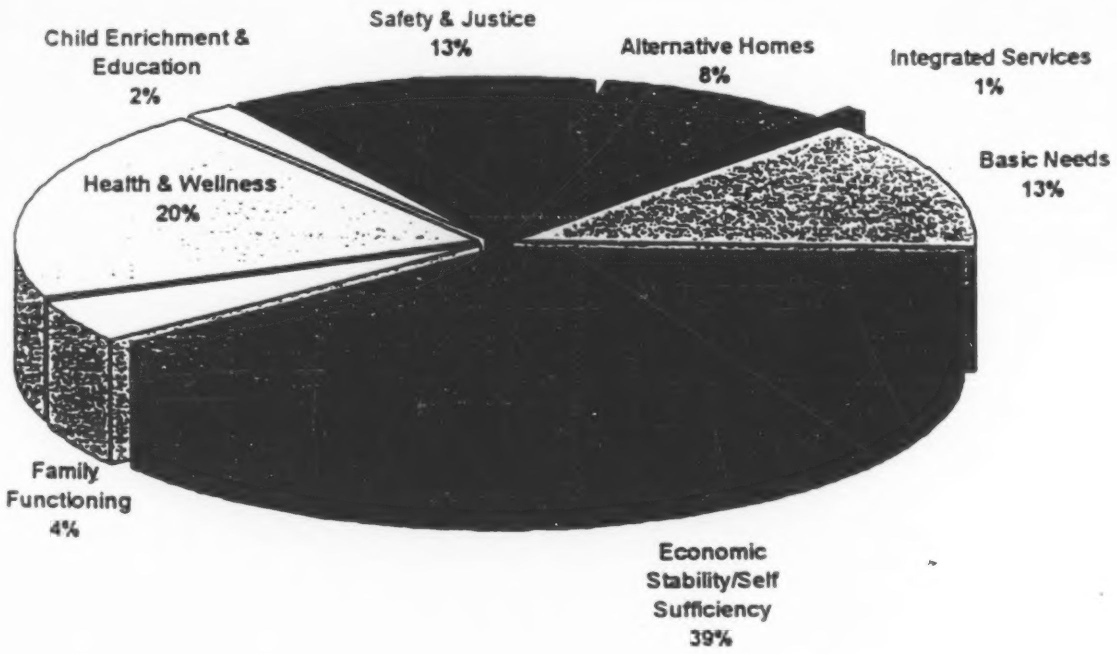
Gross Expenditures by Service Category



$397,344,346

Contra Costa County, California

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Figure 3. Breakdown of Gross Expenditures and Net County Targeted Primarily at Children, Families and Parents

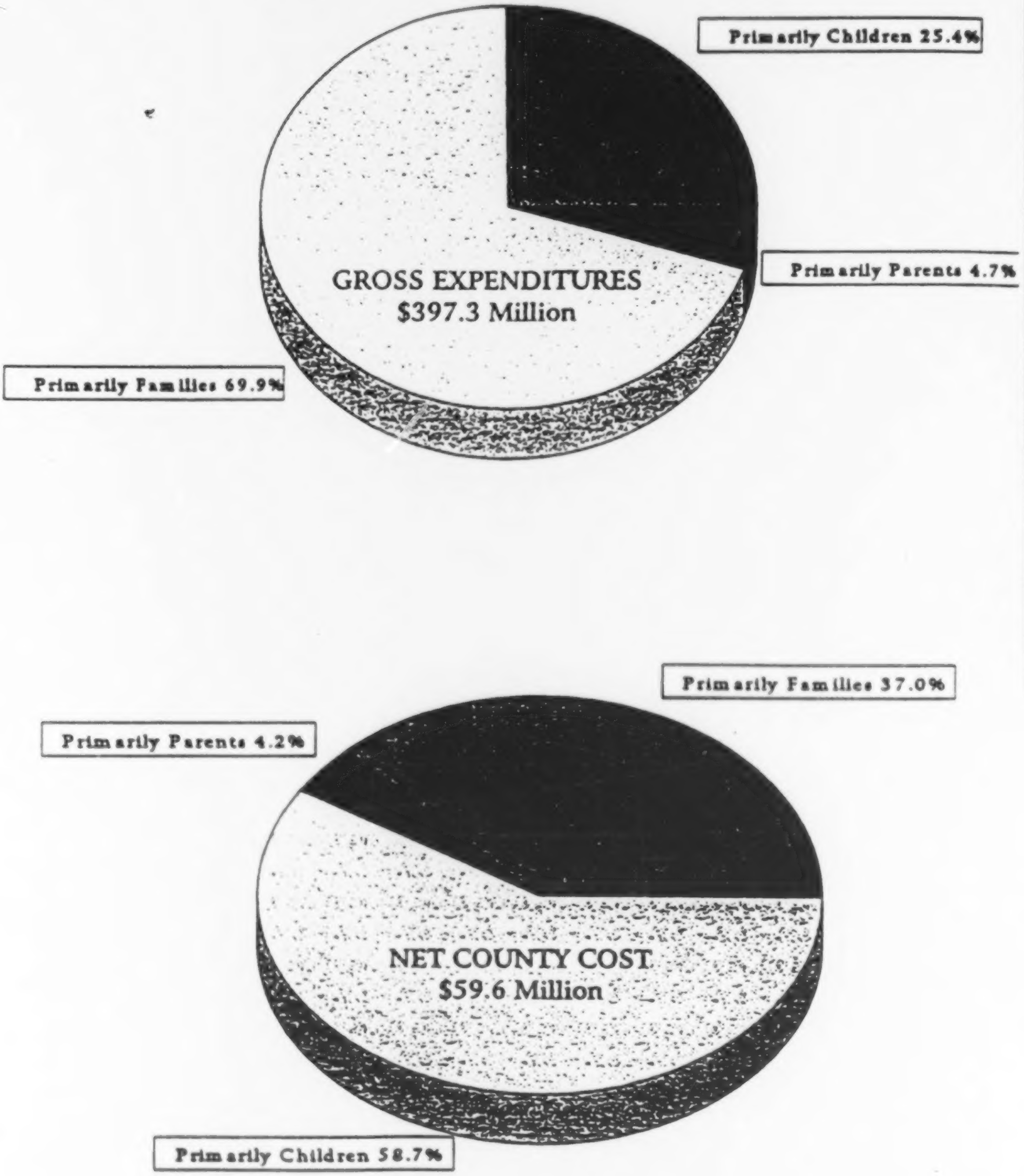

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Chart 3. Breakdown of Programs by Primary Type of Service*

Prevention/Early Intervention Services

- Black Infant Health Project
- Born Free
- Cal-Learn
- Child Abuse Prevention
- Child Development
- Child Health and Disability Prevention
- Child Health Screening Clinics
- Chronic Disease Prevention
- County Library
- Developmental Disabilities Council
- Family Service Center - Bay Point
- Family Service Center - North Richmond
- Family Literacy
- Family & Consumer Mgt.
- Family Maintenance
- Family Preservation
- Family Services
- Family Support
- Head Start
- Healthy Start-Pittsburg
- Healthy Start-Richmond
- High Risk Infant Follow-Up
- Immunization Program
- Independent Living
- Intensive Intermittent Intervention
- Neighborhood Preservation
- Nutrition Education
- Partners in Health
- Prenatal Care Guidance
- Recreation Program
- Substance Abuse Intervention
- Summer of Service
- Summer Youth
- Summer Youth Jobs
- Teen Health
- Violence Prevention
- Youth-at-Risk Prevention
- Youth Development
- Youth Employment

Crisis/Safety Net Services

- AB 3632 Mental Health Program
- Adoptions
- After School Program - George Miller Centers
- Bay Point Wellness Center
- California Children's Services
- Central County Child Services
- Center Based Infant Program
- Center for Health-North Richmond
- Child Abuse Support Services
- Child Nutrition
- Child Support Enforcement
- Co. Gen Patrol & Cont Cities
- Contracted Children's Services
- Domestic Violence Unit
- East County Children's Mental Health
- Emergency Food and Shelter
- Emergency Response
- EPSDT
- Food & Shelter Contracts
- Food Stamps
- Foster Care
- Foster Care/Disturbed Children
- Foster Care Licensing
- Home Based Infant Program
- Homeless Program
- Hospital & Emergency Care
- Income Maintenance
- Juvenile & Dependent Children Legal Services
- Juvenile Delinquency Court
- Juvenile/Sexual Assault Team
- Juvenile Hall
- Juvenile Hall Medical Services
- Juvenile Probation
- Options for Recovery
- Orin Allen Rehab Facility
- Out-of-Home Placement
- Outpatient Discovery Centers
- Permanent Placement
- Physical Evidence Analysis
- Physician Services
- Public Health Dental
- Public Defender - Juv. Division
- Public Housing Program
- Section 8 Housing
- West CCC Children's Services
- Women's, Infants' & Children's Program
- Young Adult Services
- Youth Institutional Mental Health
- Youth Shelters

Remediation/Self-Sufficiency Services

- Adult Economically Disadvantaged Employment Training
- Child Care
- Dislocated Worker Employment
- Family Reunification
- Family Self-Sufficiency
- Family Support
- GAIN
- Job Training/Economic Development
- Juvenile Community Services Project
- SafeFutures
- Summit Center

*Many programs provide services of more than one type.

The primary type of service is used here inddetermining categorization.

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Contra Costa County, California

Chart 4
Programs by Community Outcomes(1997 Children's Report Card)

PROGRAM	Children Ready for and Succeeding in School	Children and Youth Healthy & Preparing for Prod. Adulthood	Families That Are Economically Self Sufficient	Families That Are Safe, Stable and Nurturing	Communities that are Safe & Provide a High Quality of Life
AB 3632 MH Program	✓			✓	
Adoptions		✓		✓	✓
Adult Training			✓		
After School-G.Miller Ctrs		✓			
Bay Point Wellness Center		✓		✓	✓
Black Infant Health Project		✓		✓	
Born Free		✓		✓	
Cal-Learn	✓	✓	✓		
California Children's Svcs		✓			
Cent. County Child Svcs	✓	✓		✓	
Center-Based Infant Prog	✓	✓		✓	
Center for Health N.Rich		✓			✓
Child Abuse Prevention		✓		✓	✓
Child Abuse Support Svcs		✓		✓	✓
Child Care	✓		✓		
Child Development	✓	✓		✓	
Child Development	✓		✓		
Child Health & Disability	✓	✓			
Child Health Clinics	✓	✓			✓
Child Nutrition	✓	✓			
Child Support Enforce			✓	✓	
Chronic Disease Prevent	✓	✓		✓	✓
Co.Gen Patrol & Cont.Cities Sheriff		✓		✓	✓
Contracted Children's Svcs		✓		✓	
County Library	✓	✓			✓
Developmental Disabilities					✓
Dislocated Worker Employment			✓		
Domestic Violence Unit				✓	✓
E.Co. Children's Mental Hlth		✓		✓	
Emergency Food & Shelter		✓		✓	✓
Emergency Response		✓		✓	
EPSDT		✓		✓	
Fam Svc Ctr - Bay Point	✓	✓	✓	✓	✓
Fam Svc Ctr - N. Rich	✓	✓	✓	✓	✓

line is answered 24 hours a day and the caller is connected to a person who can then refer them to the appropriate services or to a Multi-Service Center.

Interrelationships: Through HUD funding, the Shelter Plus Care program has received additional funding that will support ten households over the five-year grant period. The housing will target individuals and families who are dually diagnosed with HIV/AIDS and a substance abuse or mental health disability.

6. *Neighborhood Preservation Program*

Building Inspection Department

Description: Provides no interest or low interest loans for low and moderate income families to do repairs to bring their homes up to code. *Discretionary program.*

Goals:	Increase the number of children & families with adequate basic housing
No. of Clients:	50 per program year
Outcome Indicators:	Increase in number of homes meeting code specifications.
Outcome Data:	Average of 35-40 loans are funded per program year; 50 loans are signed during program year.
Gross Expenditures:	$650,000
Financing:	$650,000
Net County Cost:	$ 0
Funding Sources:	Community Development Block Grant Fund ($250,000) & Program Income ($400,000)
Budget Basis:	Estimated - 20% of Recommended Budget
Budget Reference:	Community Development Block Grant Fund

Initiatives: Outreach to public through video on CCTV and bus shelter advertisements.

System Savings: Homes rehabilitated help remove blight and building code violations from neighborhoods.

Interrelationships: Work with Code Enforcement Officers to offer assistance with funding to code violators for repairs of public nuisances. Work with Community Development for interpretation of land use permits.

Contra Costa County, California

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Economic Stability and Self Sufficiency

1. *Adult Economically Disadvantaged Employment Training*

Private Industry Council

Description: Assists economically disadvantaged adult participants in developing and obtaining employment through vocational assessment counseling, training, job search and placement, work experience, and on-the-job training. *No program discretion.*

Goals:	Increase the economic stability and self sufficiency of youth and their parents.
No. of Cases:	256
Outcome Indicators:	90 day employment rate and weekly earnings.
Outcome Data:	Minimum 58% retention rate and $283 weekly earnings.
Gross Expenditures:	$ 998,250
Financing:	$ 998,250
Net County Cost:	$ 0
Funding Sources:	Federal JTPA Title IIA
Budget Basis:	55% of Program Budget
Budget Reference:	PIC

2. *Child Care*

Social Service Department

Description: The child care program consists of 4 subprograms. *Very limited program discretion*:

1) **State Department of Education Alternative Payment Child Care -** Child care payments for children in the Child Welfare Services system. Funded by state Department of Education funds with a required county maintenance of effort.

2) **Title IV-A Child Care** - This is the "working poor" child care program for those parents who are employed but at risk of going on AFDC (TANF) without child care help. Funded by state and federal funds with a required County maintenance of effort.

3) **Block Grant Child Care** - This is the child care program for Teen Parents, special needs children and former Child Welfare Services clients. Funded by federal funds.

4) **Child Care and Development Block Grant Expansion Funds** - Child care for children in Child Welfare System and for families receiving AFDC (TANF). Federal Block Grant money.

Goals:	Improve health and safety status of children; increase number of children who succeed in school; increase the economic stability and self sufficiency of families.
No. of Clients:	800
Outcome Indicators:	Fewer barriers to successful job search, training and employment; more successful Child Welfare family maintenance.
Outcome Data:	Not available
Gross Expenditures:	$ 2,023,902
Financing:	$ 1,967,721
Net County Cost:	$ 56,181
Funding Sources:	Federal, State & County General Funds
Budget Basis:	Actual - 100% of Recommended Budget
Budget Reference:	Social Services, Administration and Services, Child Care

Initiatives: We are training specific workers to offer child care counseling and to act as resources about child care, both for our clients and the employment services staff. In addition, we are looking for ways to strengthen the child care system and increase its ability to meet the needs of working parents and those in training for employment.

System Savings: Lack of child care is the greatest barrier to steady employment for many parents. The demand for welfare payments, the juvenile court system, the child welfare system, etc. becomes less as more parents become employed and self sufficient.

Interrelationships: The GAIN program is collaborating with Head Start and Child Development Programs, State Preschool at Community Services, ROP (County Department of Education), Richmond Adult School (Serra School), Housing Authority and the Child Care Council to train Head Start and State Preschool parents, especially those in GAIN, to be child care providers. We currently have two classes with a total of 28 participants. We plan to expand the program to East County in the Fall, with a goal of 200 total participants in West and East County. We also collaborate with our local child resource and referral agencies to educate parents and develop quality child care.

Contra Costa County, California

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LOS ANGELES COUNTY 1993-94 CHILDREN'S BUDGET

BUDGET INFORMATION

The Fiscal Year (FY) 1993-94 Countywide Children's Budget of $3.8 billion represents a 5.9 percent increase over the FY 1992-93 estimated expenditures of $3.6 billion. The $3.8 billion budget accounts for approximately 35 percent of Los Angeles County's $10.9 billion budget. (The final FY 1993-94 County budget is $13.7 billion. However, this amount has been reduced to exclude special purpose funds such as Special District Funds, Debt Service Funds, Other Enterprise Funds, Agency Funds and Special Funds. These funds are to be used for specific purposes and, therefore, should not be used in the comparison. The $13.7 billion has also been reduced by Hospital Enterprise Funds revenue which is double-counted for accounting purposes because they are also included separately within the Department of Health Services' budget.)

The programs contained in the Countywide Children's Budget are primarily to serve children at risk from the effects of poverty, physical/mental illness, handicaps, child abuse and neglect or conflict with the law. Only a few programs provided by the County are offered to children from the population at large.

The Countywide's Children's Budget is categorized into seven functions: Income Support, Protective Services, Health Services, Juvenile Justice, Prevention, Mental Health and Child Care.

SUMMARY OF FY 1993-94 ADOPTED ALLOWANCE FOR CHILDREN'S PROGRAMS

FUNCTIONS	APPROPRIATION	% OF GRAND TOTAL	NET COUNTY COST	% OF GRAND TOTAL
Income Support	2,315,973,878	60.31	82,363,804	15.06
Protective Services	701,776,705	18.28	102,717,436	18.78
Health Services	437,770,290	11.40	144,399,300	26.40
Juvenile Justice	235,899,486	6.14	166,085,334	30.36
Prevention	82,553,810	2.15	12,852,022	2.35
Mental Health	65,872,073	1.71	38,457,082	7.03
Child Care	199,604	.01	98,000	.02
GRAND TOTAL	3,840,045,846	100.00	546,972,978	100.00

The details of these numbers can be found beginning on page 11.

Los Angeles County, California

Countywide Children's Budget
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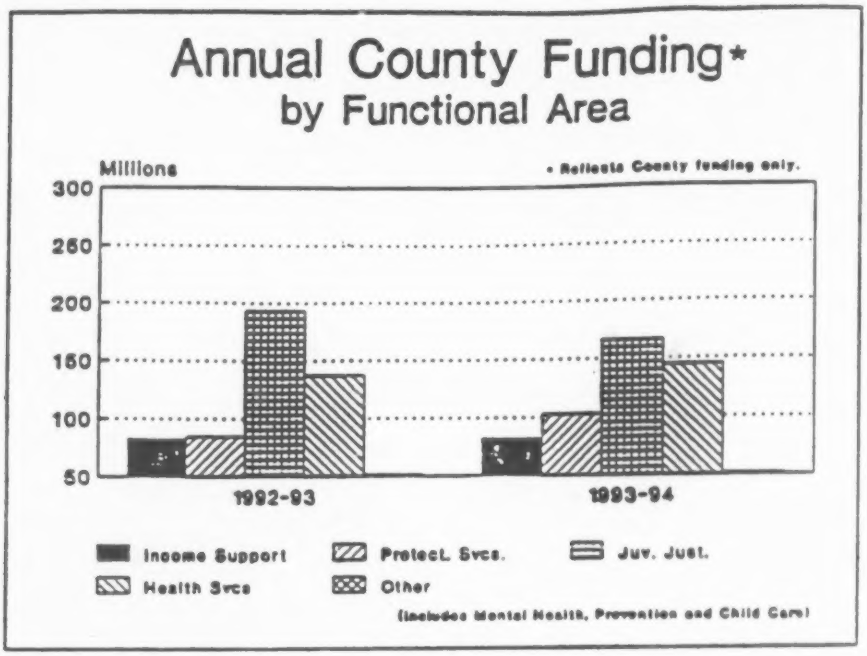
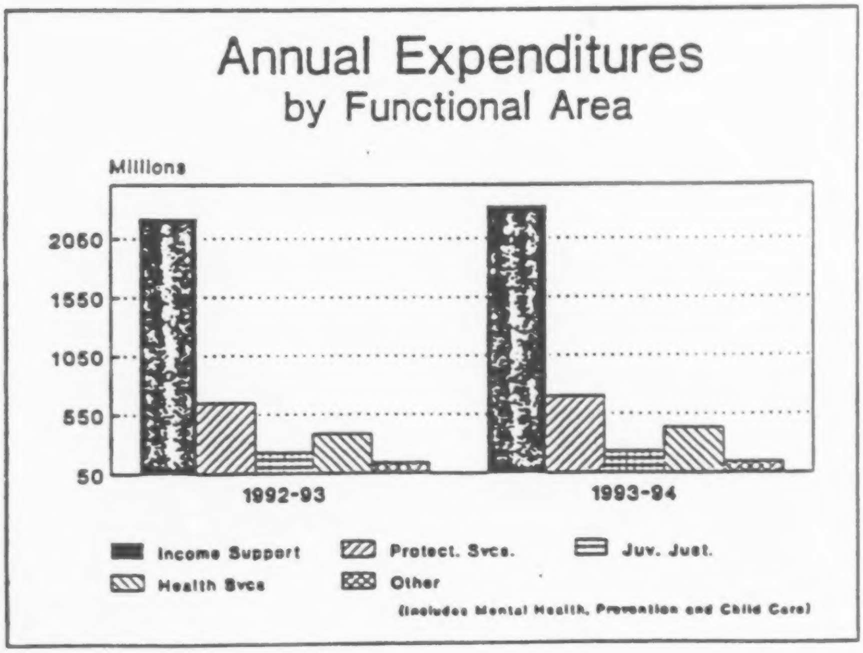


Annual County Funding*
by Functional Area

* Reflects County funding only.

(Includes Mental Health, Prevention and Child Care)

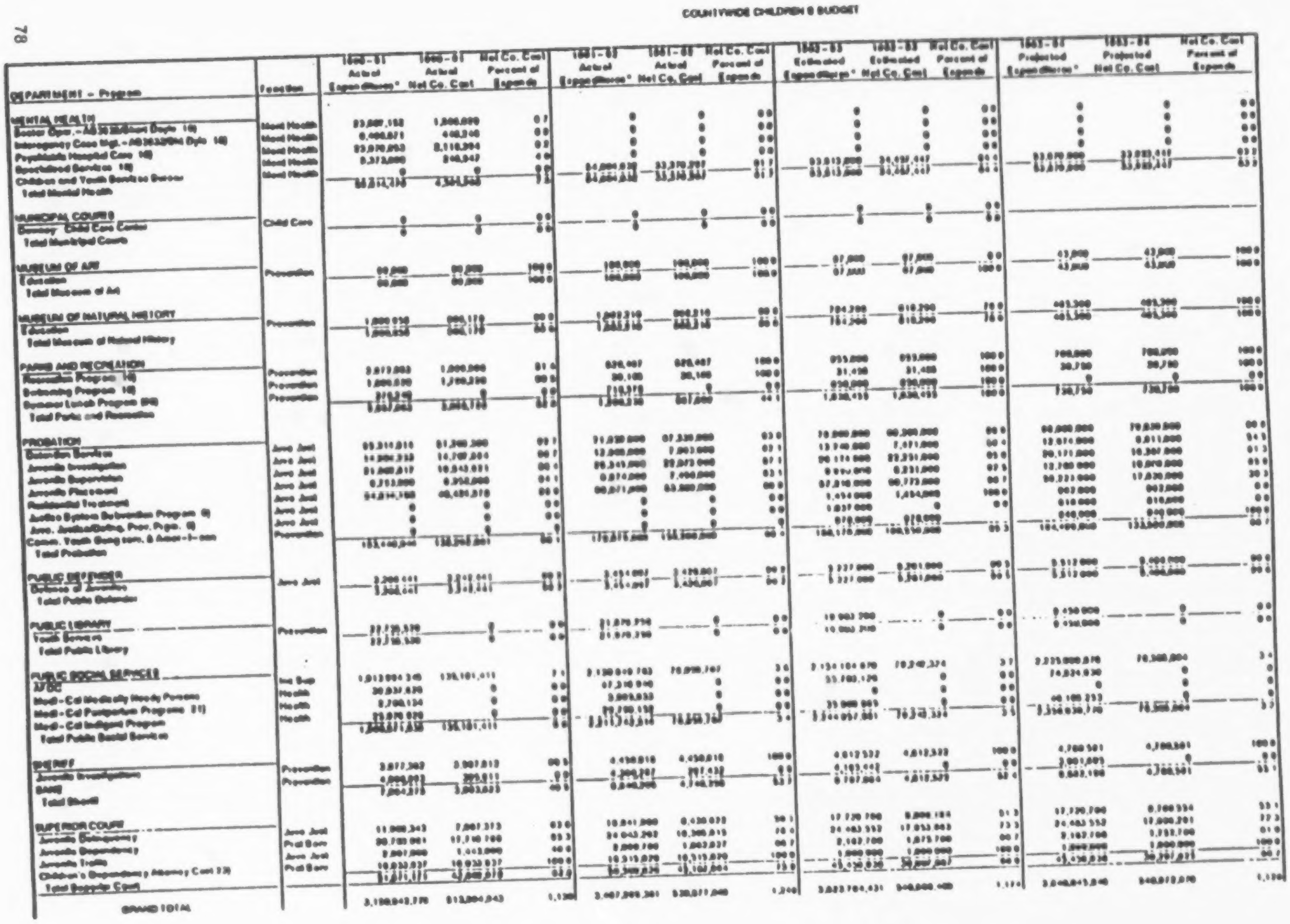


Annual Expenditures
by Functional Area

(Includes Mental Health, Prevention and Child Care)

VJH:os/G
12/15/93

childbud.brt



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COUNTYWIDE CHILDREN'S BUDGET

DEPARTMENT - Program	Function	1990-91 Actual Expenditures*	1990-91 Actual Net Co. Cost	Net Co. Cost Percent of Expends	1991-92 Actual Expenditures*	1991-92 Actual Net Co. Cost	Net Co. Cost Percent of Expends	1992-93 Estimated Expenditures*	1992-93 Estimated Net Co. Cost	Net Co. Cost Percent of Expends	1993-94 Projected Expenditures*	1993-94 Projected Net Co. Cost	Net Co. Cost Percent of Expends
MENTAL HEALTH													
[illegible] - AB3632/Short Doyle (4)	Ment Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Interagency Case Mgt. - AB3632/Short Doyle (4)	Ment Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Psychiatric Hospital Care (4)	Ment Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Specialized Services (4)	Ment Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Children and Youth Services Bureau	Ment Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Mental Health		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MUNICIPAL COURTS													
Downey Child Care Center	Child Care	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			
Total Municipal Courts		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			
MUSEUM OF ART													
Education	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Museum of Art		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
MUSEUM OF NATURAL HISTORY													
Education	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Museum of Natural History		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PARKS AND RECREATION													
Recreation Program (4)	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Swimming Program (4)	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Summer Lunch Program (5)	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Parks and Recreation		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PROBATION													
Detention Services	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juvenile Investigation	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juvenile Supervision	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juvenile Placement	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Residential Treatment	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Justice System Subvention Program (6)	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juv. Justice/Delinq. Prev. Prgm. (6)	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Comm. Youth Gang Serv. & Amer-I-Can	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Probation		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PUBLIC DEFENDER													
Defense of Juveniles	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Public Defender		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PUBLIC LIBRARY													
Youth Services	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Public Library		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PUBLIC SOCIAL SERVICES													
AFDC	Inc Supp	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medi-Cal Medically Needy Persons	Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medi-Cal Postpartum Programs (11)	Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medi-Cal Indigent Program	Health	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Public Social Services		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SHERIFF													
Juvenile Investigations	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
DARE	Prevention	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Sheriff		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SUPERIOR COURT													
Juvenile Delinquency	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juvenile Dependency	Prot Serv	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Juvenile Traffic	Juve Just	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Children's Dependency Attorney Cost (3)	Prot Serv	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Superior Court		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
GRAND TOTAL		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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COUNTYWIDE CHILDREN'S BUDGET

DEPARTMENT - Program	Function	1990-91 Actual Expenditures*	1990-91 Actual Net Co. Cost	Net Co. Cost Percent of Expends	1991-92 Actual Expenditures*	1991-92 Actual Net Co. Cost	Net Co. Cost Percent of Expends	1992-93 Estimated Expenditures*	1992-93 Estimated Net Co. Cost	Net Co. Cost Percent of Expends	1993-94 Projected Expenditures*	1993-94 Projected Net Co. Cost	Net Co. Cost Percent of Expends
RECAP:	Inc Sup	1,980,008,823	138,180,868	7.1	2,185,313,988	78,768,177	3.7	2,218,506,124	82,812,867	3.7	2,315,873,878	82,583,804	3.6
	Prot Serv	854,480,147	100,505,949	10.1	871,745,158	92,383,836	10.2	645,670,308	84,757,549	13.1	701,776,705	102,717,436	14.6
	Health	324,877,417	100,271,881	30.9	363,613,919	121,852,507	33.5	388,061,485	136,992,881	35.3	437,770,290	144,399,300	33.0
	Juve Just	190,320,200	164,252,019	86.3	218,943,242	187,462,245	86.4	229,826,830	193,290,297	84.1	235,899,466	166,085,334	70.4
	Prevention	60,644,430	11,486,385	19.0	63,852,249	11,745,163	18.4	76,304,388	12,535,074	16.4	82,563,810	12,852,022	15.6
	Ment Health	68,350,804	7,638,750	11.2	65,622,038	37,456,921	57.1	65,136,685	38,724,222	59.5	65,872,073	38,457,082	58.4
	Child Care	180,156	66,000	36.6	194,768	98,000	50.3	199,604	98,000	49.1	199,604	98,000	49.1
GRAND TOTAL		3,150,942,779	513,504,943	16.3	3,467,285,381	530,877,868	15.3	3,623,704,431	548,990,480	15.1	3,840,045,848	546,872,978	14.2
PERCENT OF COUNTY BUDGET		34.35546%			35.82710%			34.54549%			35.37900%		

FOOTNOTES:

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* Total County expenditures are financed by general County revenues, Federal and State funding, special districts, and client fees.

** Certain Health and Children's Services programs are not included under general prevention heading.

1) Effective FY 1992-93 includes the Video Training and Information Project and the Day in the Marina Project.
2) Effective FY 1991-92 this Program was transferred to the State Department of Social Services.
3) New Program effective in FY 1991-92.
4) Includes Child Abuse Prevention programs funded under AB 1733 and AB 1984 not listed under general prevention heading
5) Effective in 1992-93 this Program includes the 4-H Development Program.
6) Effective in 1992-93 these Programs have been moved to the Probation Department.
7) New Program Effective FY 92-93
8) Effective in FY 1992-93 funding is being deleted.
9) Program discontinued due to drastic reduction in participation.
10) Consolidated into school program, as reported under Ed IV/Smoke Detector.
11) Effective FY 92-93 this Program is being merged with LAC/USC Pediatric Outpatient
12) Effective FY 90-91 these Programs are included in Children's Rehabilitation Services Program.
13) Effective FY 91-92 this Program was merged with High Desert Pediatric Outpatient
14) Effective FY 92-93 these Programs are being merged with Juvenile Court Disease Prevention
15) Effective FY 91-92 this Program was merged with the Public Health Pediatric Outpatient Program.
16) Effective FY 92-93 State funding is no longer available for this Program.
17) For FY 1991-92 and FY 1992-93 one time only revenue was included.
18) Effective FY 1991-92 Mental Health's child and youth programs have been consolidated under the Children and Youth Services
19) Funding is for entire recreation programs and is not specific to children's programs.
20) Program funds included under Recreation Program as of July 1994
21) Effective FY 92-93 this program is included under Medi-Cal Medically Needy Persons.
22) Effective FY 92-93 dependency attorney's costs were billed to DCS to maximize revenue.

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FUNDING FOR CHILDREN & FAMILY SERVICES
SAN DIEGO COUNTY: FY 1991-92 (EXCEPT WHERE NOTED)

SERVICE AREA	*PUBLIC SECTOR GOVERNMENT*	*PRIVATE SECTOR*	*EDUCATION*	*TOTAL*	*% OF TOTAL*
1 Protective Services	$48,371,157	$978,164		$49,349,321	1.6
2 Juvenile Justice Services	43,059,474	702,431		43,761,905	1.5
3 Youth Development/Recreation and Culture	4,468,360	11,780,540		16,248,900	0.5
4 Income Support/Basic Needs/Employment Services	624,616,401	1,399,235		626,015,636	20.8
5 Child Care	44,260,730	1,120,000		45,380,730	1.5
6 Health Services	277,562,427	1,256,684		278,819,111	9.3
7 Mental Health Services	17,100,000	715,846		17,815,846	0.6
8 Education (Formal)	239,062	486,203	$1,930,100,198[1]	1,930,825,463	64.2
Totals	$1,059,677,611	$18,439,103	$1,930,100,198	$3,008,216,912	100.0

[1] $1,667,100,198 total revenues for K-12 in FY 1990-91 for 43 school districts, and $263,000,000 estimated annual construction costs.

PUBLIC SECTOR/GOVERNMENT FUNDING FOR CHILDREN & FAMILY SERVICES
SAN DIEGO COUNTY: FY 1991-92 (EXCEPT WHERE NOTED)

SERVICE AREA	*COUNTY-ADMINISTERED*	*CITIES-ADMINISTERED*	*STATE (DIRECT)*	*FEDERAL (DIRECT)*	*TOTAL*	*% OF TOTAL*
1 Protective Services	$47,900,000	$221,157		$250,000[1]	$48,371,157	4.6
2 Juvenile Justice Services	41,400,000	1,659,474			43,059,474	4.1
3 Youth Development/ Recreation & Culture	4,000,000	468,360			4,468,360	0.4
4 Income Support/Basic Needs/ Employment Services	605,100,000	530,000	$2,500,000[2]	16,486,401[3]	624,616,401	58.9
5 Child Care	36,000	909,239	22,472,040	20,843,451	44,260,730	4.2
6 Health Services	36,700,000	13,000	234,553,000[4]	6,296,427[5]	277,562,427	26.2
7 Mental Health Services	17,100,000				17,100,000	1.6
8 Education (Formal)		239,062			239,062	0.0
Totals	$752,236,000[6]	$4,040,292[7]	$259,525,040	$43,876,279	$1,059,677,611	100.0

[1] U.S. Department of Health Services, 10/1/90 - 9/30/91.
[2] California Conservation Corps, FY 1991-92.
[3] $15,200,000 Job Corps and JTPA Summer Youth FY 1991-92, and $1,286,401 U.S. Department of Health Services 10/1/90 to 9/30/91.
[4] Estimate of Medi-Cal payments for services to children in San Diego County for FY 1991.
[5] U.S. Department of Health Services 10/1/90 to 9/30/91.
[6] San Diego County, Children and Family Services, FY 1990-91.
[7] 18 incorporated cities - various years from 1989 through FY 1992-93.

PROJECTED EXPENDITURES* BY AREA
SAN DIEGO COUNTY: FY 1991-92

FUNDING CATEGORY	*ACTUAL DOLLARS*	*PROJECTED DOLLARS*	*% OF TOTAL**
Education	$1.930.100.198	$1.930.100.198	55%
Public Sector	1.059.677.611	1.087.874.656	31%
Private Sector	18.439.103	491.298.233	14%
TOTAL	$3.008.116.774	$3.509.273.087	100%

*Based on findings of the Los Angeles Roundtable for Children's Private sector survey Report

PRIVATE SECTOR FUNDING FOR CHILDREN & FAMILY SERVICES
SAN DIEGO COUNTY: FY 1991-92 (EXCEPT WHERE NOTED)

SERVICE AREA	*UNITED WAY*	*COMMUNITY FOUNDATION*	*PARKER FOUNDATION*	*JAMES IRVINE FOUNDATION*	*SAN DIEGO URBAN CORP*	*CHILD ABUSE PREVENTION FOUNDATION*	*SELECTED UNITED WAY AGENCIES*	*OTHER FOUNDATIONS*	*TOTAL*
1 Protective Services	$244.623	$100	$2.400			$510.902	$220.139		$978.164
2 Juvenile Justice Services	156.821	2.500	2.000				541.110		702.431
3 Youth Development/ Recreation & Culture	2.658.889	94.144	93.500	$151.000			8.658.007	$125.000[1]	11.780.540
4 Income Support/Basic Needs/Employment Services	378.235	15.000	30.000		$976.000				1.399.235
5 Child Care	858.600	26.600	9.800					225.000[2]	1.120.000
6 Health Services	222.824	68.185	91.675	255.000			164.000	455.000[3]	1.256.684
7 Mental Health Services	293.058	24.031	50.000				348.757		715.846
8 Education (Formal)	100.411	370.792	15.000						486.203
Totals	$4.913.461[4]	$619.352[5]	$294.375[6]	$406.000[7]	$976.000[8]	$510.902[9]	$9.932.013[10]	$805.000	$18.439.103

[1] 1991 Henry Kaiser Family Foundation and W. K. Kellogg Foundation.
[2] 1990-91 Weingart Foundation.
[3] 1991 Edna McConnell Clark Foundation.
[4] FY 1990-91 United Way allocations to services for clients 0-17 years old ([illegible] of total grants)
[5] FY 1991.
[6] In 1990-91 [illegible] of total grants)
[7] FY 1990
[8] FY 1991-92
[9] FY 1990-91
[10] FY 1990-91 fundraising revenue of 23 United Way certified funded agencies serving youth.

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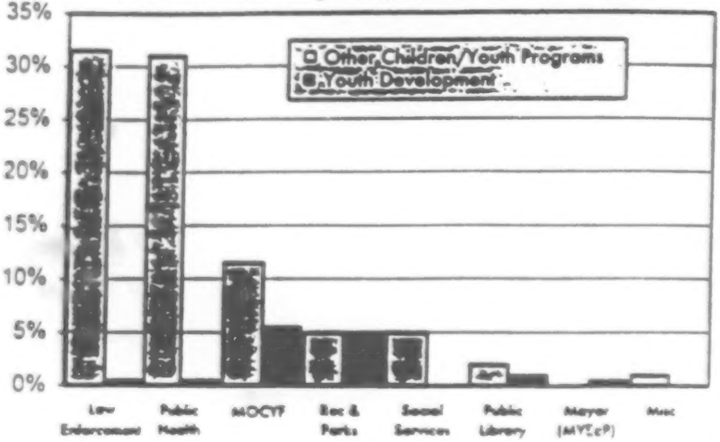
General Funds Allocated for Children and Youth Overall vs. for Youth Development

Youth Development	$11.5 million
Other Children & Youth Programs	$74.5 million
Total	**$86.0 million**

Program[1]	Youth Development	Other Youth Programs
Law Enforcement[2]	0.5%	31.5%
Public Health	0.5%	31.0%
MOCYF	5.5%	11.5%
Rec & Parks	5.0%	5.0%
Social Services	0 %	5.0%
Public Library	1.0%	2.0%
Mayor (MYEEP[3])	0.5%	0 %
Miscellaneous	0 %	1.0%
Total:	13.0%	87.0%

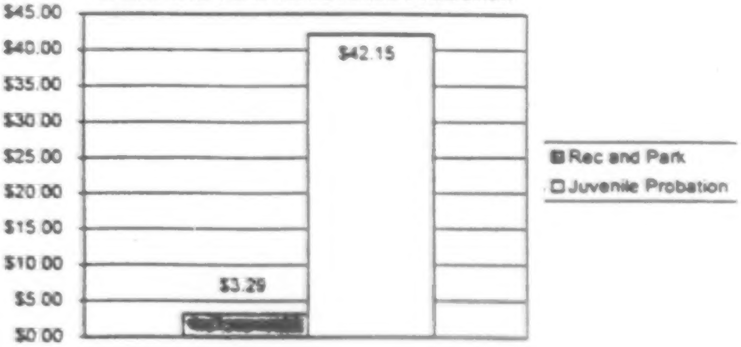
Based on 1994 Budget Expenditures of $86 million



Youth Development Programs are more Cost-Effective than Youth Punishment

The numbers are obvious. It costs a great deal more to repair problems once they arise than it does to prevent these problems. We would never question the need for health and juvenile justice services. However, it makes a great deal more sense to assure that there is appropriate balance in the distribution of funds. Services to youth after they are in trouble have taken precedence over services that can prevent youth from entering the high-cost systems.

Relative Cost Per Day for One Youth at Rec and Park vs. Juvenile Probation



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[1] These numbers are based on the Children's Budget developed by the City Controller and from city departments cited.

[2] Law Enforcement includes Juvenile Probation, SFPD's Juvenile Division, Gang Task Force and Youth Activities, attorneys in the Public Defender's, District Attorney's and City Attorney's Offices involved in Juvenile Court-related cases. It does not include the considerable law enforcement-related costs of individuals under age 18 that are difficult to calculate as child-specific.

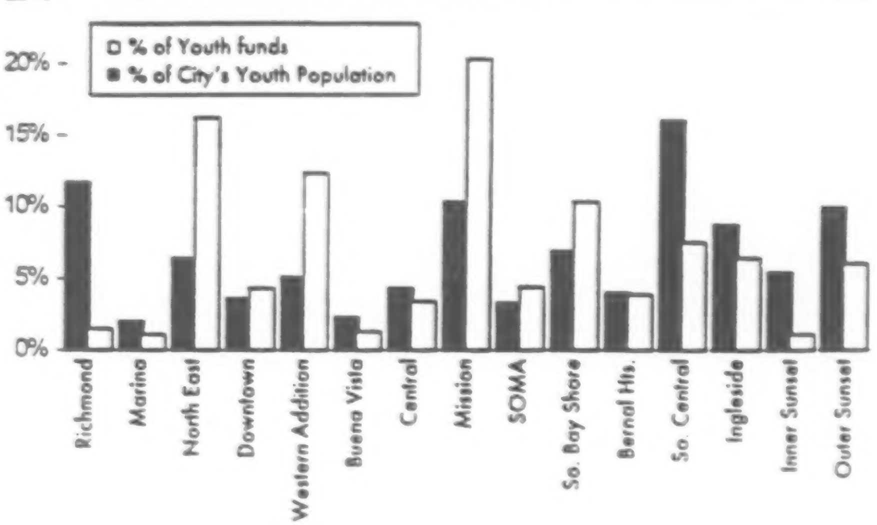
[3] MYEEP stands for Mayor's Youth Education and Employment Program.

Youth Development Funds Are Inequitably Distributed

Some of San Francisco's high-need neighborhoods receive very few youth development funds.

The County Planning Department divides San Francisco into 15 planning districts. Public and private funds for youth development are concentrated in the Northeast, Mission, and Western Addition areas of San Francisco. This illustrates the success of three well-organized communities to develop resources for their youth. The South Central, Richmond, Sunset, and Ingleside districts do not receive funds in proportion to the youth population. This is not to say they do not receive any funds. City wide programs such as Recreation and Parks, Public Library, and Private Industry Council serve these areas.

Comparison of Youth Population to Money Spent on Development Programs, by Neighborhood[1]



The data in the chart above is merely suggestive of youth development funding patterns for a number of reasons, including the fact that sometimes programs funded in one neighborhood have outstationed services in another neighborhood, and sometimes programs that are established without a geographic target actually end up focusing their services to a specific neighborhood. In addition, the chart does not reflect the most recent changes in funding that have occurred. Nevertheless, despite the difficulties involved in identifying funding by neighborhood, we believe that the numbers do reflect general funding patterns, particularly with regard to the neighborhoods at either extreme of the continuum.

While many variables must be taken into consideration in determining what neighborhoods to fund, it should be noted that high-need youth live in all neighborhoods of the city. Funders seem to be aware of some of the neighborhoods that are particularly poorly served. They point out that many of

Allocation of 1994 Youth Development Funds

#	Planning Area	Youth Devel. Funds[1]	% of total	No. of Youth	% of total	ratio[2]
1	Richmond	$131,500	1.50%	13,670	11.70%	-10.1
2	Marina	$91,600	1.10%	2,326	2.00%	-0.9
3	Northeast	$1,377,000	16.20%	7,437	6.40%	+9.8
4	Tenderloin	$367,000	4.30%	4,258	3.60%	+0.7
5	Western Addition	$1,041,700	12.30%	5,977	5.10%	7.2
6	Buena Vista	$113,900	1.30%	2,697	2.30%	-1.0
7	Central	$288,900	3.40%	5,026	4.30%	-0.9
8	Mission	$1,728,600	20.30%	12,073	10.30%	+10
9	South of Market	$373,900	4.40%	3,854	3.30%	+1.1
10	South Bayshore	$871,800	10.30%	8,092	6.90%	+3.4
11	Bernal Heights	$331,500	3.90%	4,725	4.00%	-0.1
12	South Central	$636,500	7.50%	18,736	16.00%	-8.5
13	Ingleside	$547,600	6.40%	10,152	8.70%	-2.3
14	Inner Sunset	$91,600	1.10%	6,328	5.40%	-4.3
15	Outer Sunset	$510,000	6.00%	11,532	9.90%	-3.9
	Total	$8,503,100	100.00%	116,883	99.90%	

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[1] This number is the total of four major funding sources: Community Development Block Grants, United Way, Recreation and Park, and MOCYF (Children's Fund) allocated for youth development programs by neighborhood.

[2] This data examines the ratio of teen population to the ratio of youth funds in each district. A plus sign (+) indicates that the district has total funds in greater proportion than the youth. A minus sign (-) indicates that the district has fewer funds.

	1989	1990	1991	1992	1993	1994	1995	1996
Total $ 12 accts. (billions)	30.463	31.982	35.221	37.326	38.687	40.850	42.853	42.983
0–17 Population (millions)	7.870	7.880	8.124	8.391	8.653	8.917	9.192	9.456
$/child/unadjusted to inflation	3.97	4.08	4.34	4.45	4.47	4.58	4.84	4.55
$ Total Cal. Personal Inc. (millions)	573.3	617.7	634.9	667.3	683.0	711.8	755.9	798.6
Adult Population (millions)	21.47	22.09	22.52	22.91	23.25	23.60	24.00	24.41
Adult/Capita Personal Income	26.702	27.963	28.193	29.127	29.376	30.161	31.496	32.716
Adult Personal Income %/Child	14.87%	14.62%	15.39%	15.28%	15.22%	15.19%	15.37%	13.91%

All Nos. in 1,000s unless indicated otherwise.
Source: *See* Account Tables Chapters 2–9, note that food stamps and SSI amounts reduced to proportion of child population served; *See* Appendix A. Adjustments by Children's Advocacy Institute.

TABLE 1-CCPI Index. California Children Public Investment Index 1989–1996

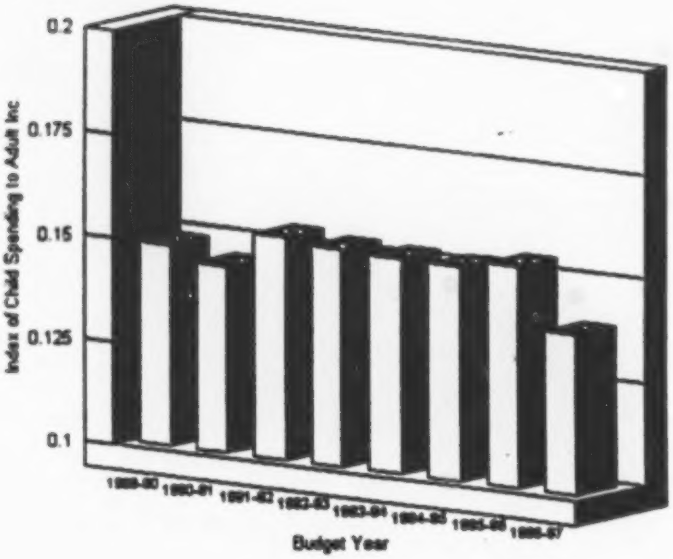

FIGURE 1-CCPI INDEX. California Children Public Investment Index 1989-96

California

California Children's Budget Data Report 96-97
Children's Advocacy Institute, page 1 - 3
Fellmeth, Kalemkiarian, Reiter

	Budget Year			Proposed	Percent Change	
	1989-90	1994-95	1995-96	1996-97	'89-'95	Proposed
General Fund	$39,455,870	$41,961,466	$44,246,044	$45,242,193	12.1%	2.3%
Special Funds	$7,872,449	$11,942,940	$12,941,821	$13,333,006	64.4%	3.0%
(Gov't Costs Totals)	$47,328,319	$53,904,406	$57,187,865	$58,575,199	20.8%	2.4%
Selected Bond funds	$1,265,897	$708,120	$688,074	$2,955,708	-45.6%	329.6%
(Gov't Costs & Bond Funds Total)	$48,594,216	$54,612,526	$57,875,939	$61,530,907	19.1%	6.3%
Federal Funds	$18,658,467	$31,497,271	$31,596,906	$31,171,231	69.4%	-1.4%
Federal Share	27.7%	36.6%	35.3%	33.6%	27.3%	-4.8%
Total, State & Federal	$67,252,683	$86,109,797	$89,474,845	$92,702,138	33.0%	3.6%
Adjusted Total	$91,527,560	$91,308,027	$89,474,845	$88,129,460	-2.2%	-1.5%
Adjusted State Funds Total	$66,134,314	$57,909,346	$57,875,939	$58,495,799	-12.5%	1.1%
Personal Income ($Billions)	$573.3	$711.8	$755.9	798.6	31.9%	5.6%
General Fund Spending/$100 Income	$6.88	$5.90	$5.85	$5.67	-15.0%	-3.1%
State Spending/$100 Income	$8.48	$7.67	$7.66	$7.70	-9.7%	0.5%

Dollar amounts are in $1,000s except per capita or as noted. Adjusted to California population and deflator (1995=1.00)

Sources: Governor's Budgets and Governor's Budget Summaries. Adjustments by Children's Advocacy Institute.

TABLE 1-A. Total State Spending Plan

$24 billion in additional spending occurs outside the budget, through tax credits and deductions —the current level is an historical high.

BOX 1-A.

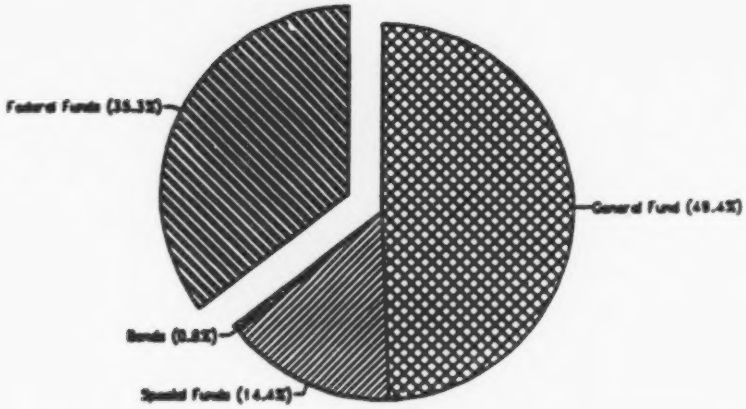

FIGURE 1-A. State Budget by Source of Funds, 1995–96

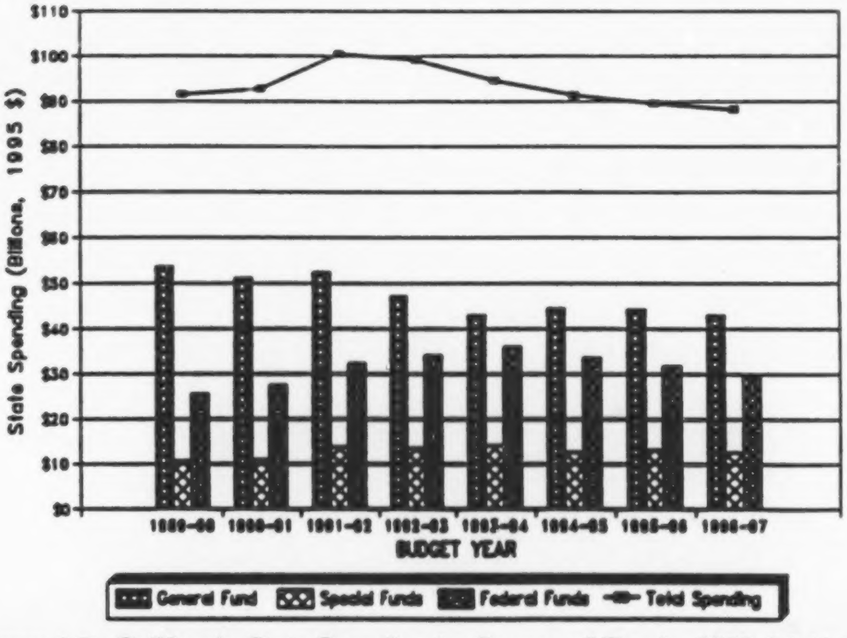

FIGURE 1-B. California State Spending by Source of Funds, 1989–96 (Adjusted)

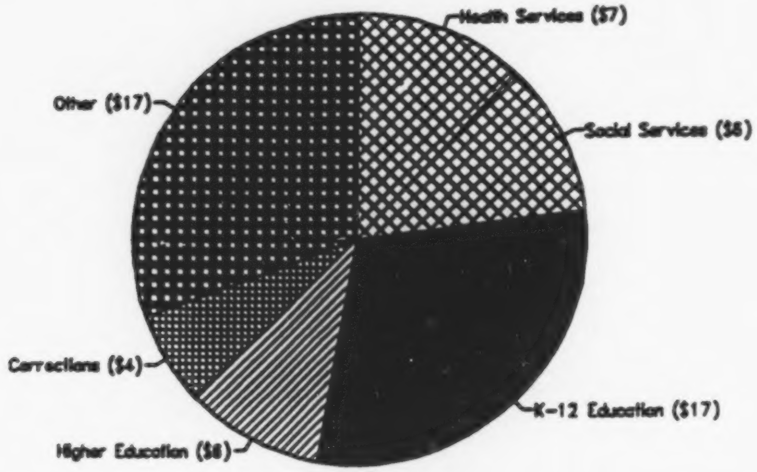

FIGURE 1-P(1). State Funding by Expenditure Area, FY 1995–96

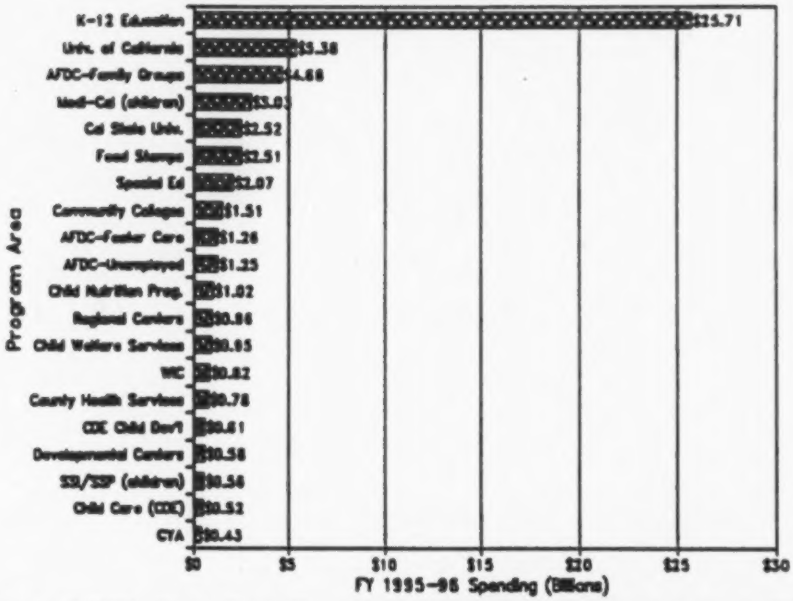

FIGURE 1-P(2). State Spending on Children's Programs by Area, FY 1995–96

AGE GROUP	CALENDAR YEAR 1989	1990	1991	1992	1993	Per Cent Change
Age 0-17 Uninsured						
Number	1,760,000	1,717,000	1,706,000	1,643,000	1,923,000	9.3%
Percent	22%	21%	20%	19%	20%	
Age 18-64 Uninsured						
Number	4,079,000	4,195,000	4,227,000	4,618,000	4,610,000	13.0%
Percent	22%	23%	22%	24%	24%	

Source: UCLA Center for Health Policy Research analysis of Current Population Survey data

Table 4-B. California Trends in the Uninsured by Age, 1989–93

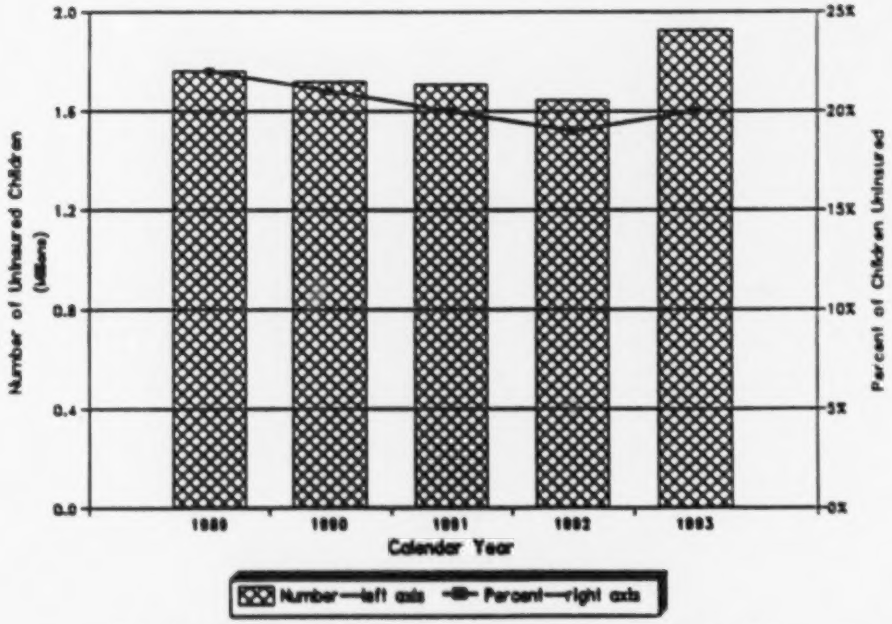

FIGURE 4-A. California Uninsured Children Under 18

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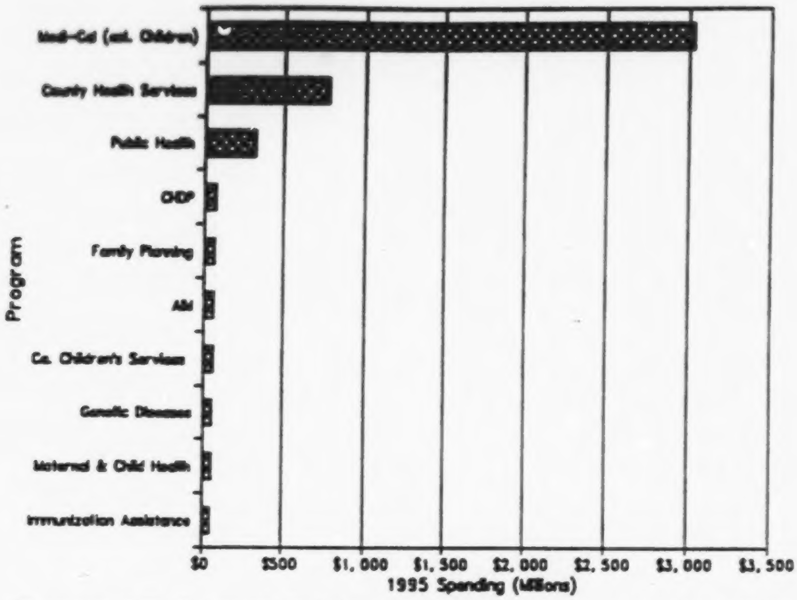

FIGURE 4-D. Largest Children's Health Programs by Size of Budget

California
California Children's Budget Data Report 96-97
Children's Advocacy Institute, page 4 13
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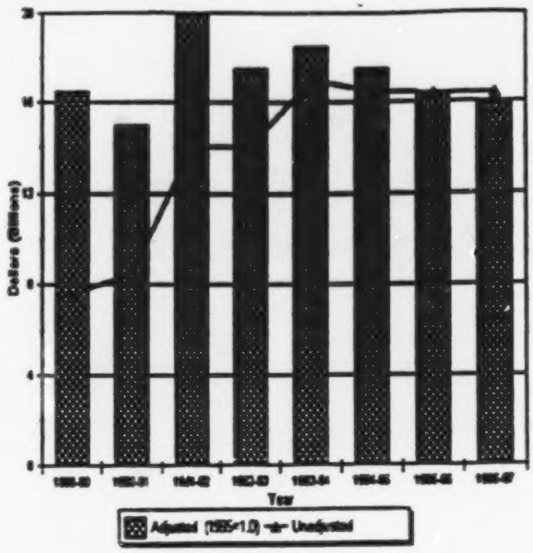

FIGURE 4-J. Total Medi-Cal Spending

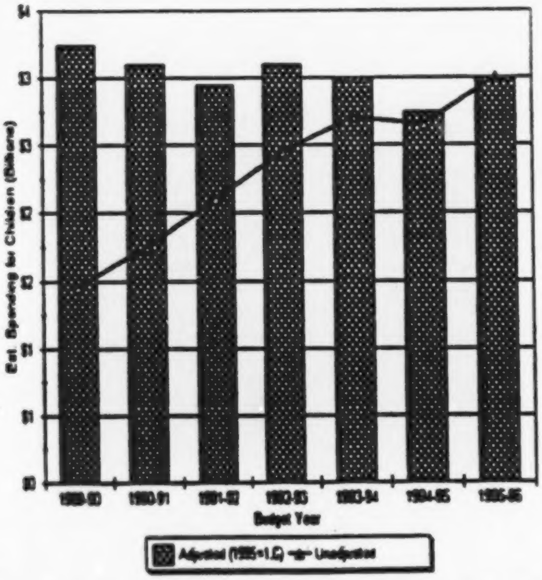

FIGURE 4-K. Estimated Medi-Cal Benefits for Children

California

California Children's Budget Data Report 96-97
Children's Advocacy Institute, page 4 - 25
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➢ *Estimated Colorado Expenditures on Children Ages Six and Under**

SFY 1997 Actual Expenditures
(Includes General, Cash and Federal Funding)

Program	Estimated Expenditures Under 7 ($)
Medicaid AFDC Children (1)	27.093.728
Child Welfare Child Care (2)	691.133
Family Pres/Family Support (2)	716.544
Guardian ad Litem (2)	1.498.886
Medicaid Foster Care Children (2)	5.188.774
Colorado Indigent Care Program (3)	2.354.208
Immunizations (4)	4.968.811
Health Care for Special Needs (5)	2.161.529
Migrant Health Program (6)	433.557
Family Support Services (7)	1.047.289
Case Service Payments (8)	222.848
Child Health Plan (8)	1.041.507
Child Support Enforcement (8)	2.280.710
Mental Health Intensive Child's (8)	1.319.559
Child Welfare Placements (9)	20.650.294
AFDC (10)	22.779.962
Subsidized Adoptions (12)	1.671.348
Foster Care Review (13)	401.325
Children's Medical Waiver 200 (14)	33.040
Kindergarten (15)	115.792.933
Comm. Mental Health Non Medicaid (16)	1.943.974
Comm. Mental Health Medicaid (16a)	3.570.354
Youth Crime Pre/Intervention (17)	1.452.295

Program	Estimated Expenditures Under 7 ($)
Medicaid SSI Six and Under (18)	14.265.870
Child Care Services (19)	2.061.252
Employment Related Child Care (19)	17.866.688
Family and Children's(PAC) (20)	9.469.113
Child Abuse Registry	152.560
Child and Adult Food Care	25.500.000
Child Fatality Review	23.828
Childhood Injury Prevention	25.000
Children's Extensive Support DD	34.202
Children and Youth	829.464
Colorado Children's Trust	543.325
Colorado Preschool Program	19.949.665
DD Early Intervention	2.892.464
Developmental Evaluation Clinics	60.664
Infant and Toddler Special Ed	3.296.132
Medicaid BabyCare/KidsCare	15.003.393
Newborn Screening	792.054
Preschool Special Education	15.041.893
SIDS	36.750
Title One Preschool	3.400.000
Well Child	360.150
Women, Infants and Children (WIC)	45.744.188
Total	397.093.563

---

* Includes programs appropriated by the General Assembly. A pro-rated estimate is included where programs are not exclusively appropriated for young children. Two major non-appropriated federal programs are not included: Food Stamp (total expenditures of $189.5 million in FY 1997), and Head Start (will expend $36.8 million in FY 1998). Other programs may not be included.

1 In 1997, 25,274 children ages six and under received AFDC. The average Medicaid cost per eligible was $1,072.

2 An estimated 24.5% of children in out-of-home placement are ages six and under.

3 This is based upon 1,532 inpatient admissions and 40,904 outpatient admissions for children ages six and under in FY 1997.

4 This number is overestimated because it assumes all expenditures are for children ages six and under. This estimate does not include Medicaid expenditures.

5 An estimated 41% of FY 1997 expenditures on Health Programs for Children with Special Needs are spent on children ages six and under.

6 Children comprise 70% of persons served in the migrant health program. An estimated 46% of children in Colorado living under the Federal Poverty Level are ages six and under.

7 1,560 families served in FY 1997 had children ages six and under.

8 Based on the 1990 Census of Colorado children (0-18) living below the Federal Poverty Level 46% of FY 1997 expenditures were for children ages six and under.

9 15.6% of FY 1997 expenditures were spent on children ages six and under.

10 25,274 children ages six and under received AFDC payments in FY 1997 (point in time count). The average expenditure per child was $75.11 per month.

12 An estimated 394 children ages six and under were served at an average monthly rate of $355.52.

13 An estimated 24.5% of children in out-of-home placement are ages six and under.

14 46 children ages six and under were served in FY 1997.

15 This includes state and district contribution based upon 25,321 FTE times the average per pupil expenditure of $4,573.

16 1,474 non-Medicaid eligible children ages six and under were served in FY 1997 at an average of $1,251 per year.

16a 2,854 Medicaid eligible children ages six and under served in FY 1997 at an average of $1,251 per year.

17 32% of YCPI expenditures were dedicated to children ages nine and under. This figure represents two-thirds of this amount.

18 An estimated 10% of SSI recipients are under age 18. Based on the 1990 Census of CO children (0-18) living below the Federal Poverty Level 46% of FY 1997 expenditures were for children age six and under.

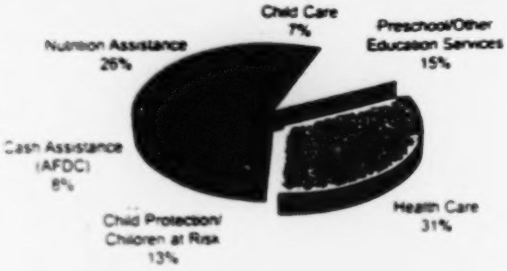
19 In 1997, 54.8% of child care expenditures were spent on children ages six and under.

20 Includes the old Placement Alternatives program and Core Services. Does not include training. Reflects estimated expenditures on children ages six and under.

Colorado State Government Expenditures on Children Ages Six and Under

(Includes General, Cash and Federal Funding for SFY 1997)

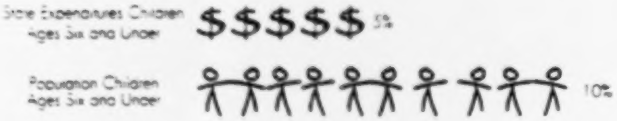
Child Care	$ 19,927,940
Preschool/Other Education Services	41,687,690
Health Care	85,764,227
Child Protection/Children at Risk	39,750,381
Cash Assistance (AFDC)	22,779,962
Nutrition Assistance	71,244,188
Total	$ 281,154,388



Population and Expenditures for Colorado Children Ages Six and Under

(Includes General, Cash and Federal Funding for SFY 1997)

	Expenditures (in millions)	*Population* (in thousands)
State Total	$ 8,200	3,825
Estimated Age Six and Under	$ 397	382
Percent Age Six and Under	5%	10%



These tables include programs appropriated by the General Assembly for children and their families. A pro-rated estimate is applied where programs are not exclusively appropriated for young children. Non-appropriated federal programs including Head Start and Food Stamps are not included. Expenditures on kindergarten are not included in the first graph (top).

Education

Tracking Sheet
Program Description: Education

Program Option	Description
DOE #2 Summer School Program	• Provide funds for a summer school program for at-risk students in grades 4-8. Funds are for the first year of a three-year phase-in.
DOE #15 Resource Packages	• Provide funds for resource packages with information on child development and basic parenting skills.
DOE #16 Counselors for 4th & 5th graders	• Provide funds for additional counselors in grades four and five to bring the ratio to 450:1.
DOE #18 Remedial Summer School Program	• Provide funds for a remedial summer school program for 12th graders who did not pass the Graduation Test.
DCYS #3 Education Program Enhancement	• Provide the resources needed to meet Department of Education standards and address educational program deficits at Regional Youth Detention Centers. • Provide system level personnel (i.e. Vocational Education Supervisor, Special Education Coordinator) and school level staff (i.e. Teachers, Instructional Aides, Guidance Counselors). • Provide staff development opportunities for employees.
DHR #16 Employment - Transition from School to Work	• Provide rehabilitative services and long-term employment support to as many 1,000 students exiting the special education system. • Provide job development and on-the-job support
Violence prevention/ safety initiatives	May include: • funding for purchase of school safety equipment • funding for recommendations of the Task Force on Violence and the Schools.
Alternative education programs	May include: • funding for needed equipment • expansion of existing programs to meet the special needs of students.

SFY 1995 Budget Tracking Sheet
Issue: Education

Program Option	Budget Request	Governor Recommends	House Recommends	Senate Recommends	Conference Committee Report
DOE #2 Summer School Program	$9,717,514 State				
DOE #15 Resource Packages	$58,000 State				
DOE #16 Counselors for 4th & 5th graders	$10,606,125 State				
DOE #18 Remedial Summer School Program	$7,110,147 State				
DCYS #3 Education Program Enhancement	$2,245,736 Total				
DHR #16 Supported Employment - Transition from School to Work	$3,136,320 Total $2,637,677 State				
Violence prevention/safety initiatives					
Alternative education prgrams					

Georgia

Children and Georgia's FY 1995 Budget
A Primer, page 15
Georgians for Children

Comparison to Other States

One way to understand spending in Illinois is to compare it to other states. The following table illustrates per capita spending in general areas in comparison to other states.

Table 1.

States Ranked on 1993 Per Capita Expenditures in Selected Areas
(50 represents the lowest per-capita rank)

Area	**Illinois**	Indiana	Michigan	Wisconsin	New York	California
General Expenditures	**30**	39	20	14	2	9
Elementary and Secondary Education	**39**	27	10	9	3	24
Public Welfare	**22**	30	17	11	1	12
Health and Hospitals	**36**	19	11	31	7	45
Highways	**19**	46	49	20	26	48
Corrections	**32**	34	11	22	2	4

Source: Advisory Council on Intergovernmental Relations, Significant Features of Fiscal Federalism, Vol. 2, 1994

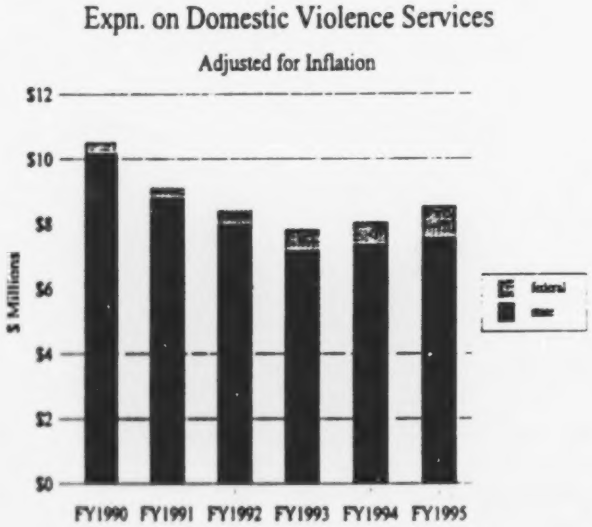
According to the Advisory Council on Intergovernmental Relations, 1993 per capita spending in Illinois was lower than most states in the areas of elementary and secondary education, health and hospitals, and corrections. Illinois ranks above the average state on highway expenditures per capita but ranks in the middle of states in per capita welfare expenditures. In general, Illinois per capita expenditures were lower than in other states.

Spending on Programs for Children and Families in Illinois

Dollars and Sense is focused on program area spending for children and families with children. As described in the previous chapter, we divided spending for children and families into ten program areas as a way to understand the different types of expenditures for children and families in Illinois. The following charts display the funding for the ten program areas in 1990 and 1995.

Chart 11

The majority (88 percent) of funding for the Illinois Domestic Violence Shelters and Services program area comes from state sources. Between FY1990 and FY1993, total funding decreased 26 percent, after adjusting for inflation. Between FY1994 and FY1995, state funding increases slightly, while federal funding increases 38.3 percent, after adjusting for inflation.



The Domestic Violence Shelter and Service program area consists of 3 line items. A detailed list can be found on page 4 of the Appendix.

IOWA
KIDS COUNT

Iowa Kids Count
Quarterly
Summer 1994

This special report of the Iowa Kids Count Initiative presents ten-year trend data on Iowa general fund spending between FY 1983 and FY 1992, with particular emphasis upon programs serving children and families. Victor Elias and Charles Bruner of the Child and Family Policy Center conducted the analysis. The analysis shows the critical need to invest in prevention strategies if the twin goals of meeting the needs of children and families and controlling state spending are to be met.

State Budget Trends — Implications for Prevention

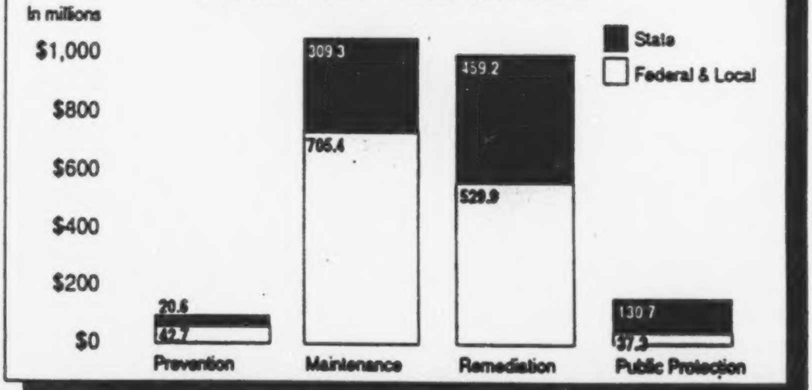
The 1993 Kids Count framework paper, *Investing in Families, Prevention, and School Readiness,* examined public expenditures on children and families in Iowa for fiscal year 1992. Looking at state, county, school district, and federal spending, *Investing in Families* showed the current status of public spending on prevention-oriented services, contrasting these with spending on remediation, maintenance, and public protection.

As Chart One shows, less than three percent of non-education public spending for children and families was devoted to prevention and early intervention services, with over 97 percent devoted to addressing concerns that were, at leas in part, preventable.

This report extends the analysis in *Investing in Families* a step further, by examining long-term trends in state spending. While there has been much discussion of the growth in state spending over the last decade — and the need to contain state spending and provide tax relief — there has been limited discussion of the reasons for state budget growth or the areas within the state budget that have grown most rapidly.

Chart One

Public Non-education Spending on Children and Families in Fiscal Year 1992



Source: *Reinventing Common Sense*, Kids Count Data Book, 1994

Table Two

Changes in Iowa General Fund Expenditures and Share of State Spending, by Spending Category, 1983–1992 in Thousands

Category		FY 1983 Expenditures	FY 1992 Expenditures	Change in Expenditures from FY83 to FY92	As a Percent of FY83 Budget	As a Percent of FY92 Budget	Change as a Percent of Budget From FY83 to FY92
EDUCATION							
K-12 Aid for Budget Growth	(1)	$632,649	$998,656	57.9%	33.1%	31.2%	-2.0%
College Aid		$17,484	$39,257	124.5%	0.9%	1.2%	0.3%
Merged Schools		$64,756	$101,855	57.3%	3.4%	3.2%	-0.2%
Regents		$322,531	$473,639	46.9%	16.9%	14.8%	-2.1%
Other Education		$22,242	$25,494	14.6%	1.2%	0.8%	-0.4%
Education Total		$1,059,661	$1,638,901	54.7%	55.5%	51.1%	-4.3%
JUSTICE SYSTEM							
Corrections		$59,213	$116,579	96.9%	3.1%	3.6%	0.5%
Judiciary	(2)	$13,262	$17,169	29.5%	0.7%	0.5%	-0.2%
Justice/Transportation/Law Enforcement		$45,339	$64,489	42.2%	2.4%	2.0%	-0.4%
Justice System Total		$117,814	$198,237	68.3%	6.2%	6.2%	0.0%
HEALTH AND HUMAN RIGHTS		$22,182	$36,691	65.4%	1.2%	1.1%	0.0%
HUMAN SERVICES							
Medicaid		$121,348	$258,605	113.1%	6.4%	8.1%	1.7%
ADC		$57,552	$44,578	-22.5%	3.0%	1.4%	-1.6%
Facility Based Services (SSA, MHI, Hospital School, Veterans Home)		$87,715	$156,938	78.9%	4.6%	4.9%	0.3%
Child Welfare		$31,757	$94,842	198.6%	1.7%	3.0%	1.3%
Child Care		$0	$7,418	New	New	0.2%	New
Field Operations		$18,621	$39,034	109.6%	1.0%	1.2%	0.2%
Other Human Services		$15,128	$22,868	51.2%	0.8%	0.7%	-0.1%
Human Services Total		$332,121	$624,282	88.0%	17.4%	19.5%	2.1%
PROPERTY TAX RELIEF							
K-12 Aid for Property Tax Relief	(1)	$0	$208,966	New	New	6.5%	New
Court Reorganization (Judiciary)	(2)	$0	$57,006	New	New	1.8%	New
Homestead		$94,344	$99,606	5.6%	4.9%	3.1%	-1.8%
Ag. Land		$43,500	$41,398	-4.8%	2.3%	1.3%	-1.0%
Other (Livestock, Personal Property, Elderly, Military, Moneys/Credits.)		$66,357	$84,270	27.0%	3.5%	2.6%	-0.8%
Property Tax Relief Total		$204,201	$491,246	140.6%	10.7%	15.3%	4.6%
O.P.P. PROGRAMS - ECONOMIC DEVELOPMENT		$3,264	$28,343	768.2%	0.2%	0.9%	0.7%
GENERAL GOVERNMENT/OTHER		$170,583	$186,414	9.3%	8.9%	5.8%	-3.1%
GRAND TOTAL		$1,909,826	$3,204,115	67.8%	100.0%	100.0%	
GRAND TOTAL NOT INCLUDING PROPERTY TAX RELIEF		$1,705,625	$2,712,869	59.1%	89.3%	84.7%	-4.6%

NOTES

(1) FY 1983 includes all School Foundation Aid. FY 1992 estimates the amount of school aid attributed to the increase in K through 12 spending. School Foundation property taxes were compared for FY 1983 and FY 1992 in calculating how m of the increase in K through 12 spending may be attributed to budget growth, and how much to property tax relief.

(2) According to the Supreme Court Administrator's Office $57,006,000 of the FY 1992 expenditures result from Court Reorganization, where the state assumed most court costs from counties. Because of this, only $17,169,000 is attributed t Judiciary costs in FY 1992. The remaining $57,006,000 of Judiciary costs are attributed to property tax relief.

Table Three

Changes in Demand for Public Services and State Spending Growth, Selected Areas, 1983–1992

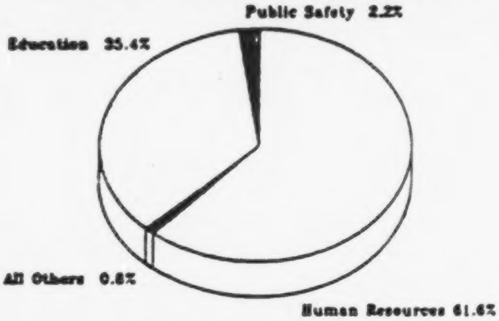
Program Area	*FY 1983*	*FY 1992*	*Change*
Child Welfare			
Founded Abuse/Neglect	4,510	7,930	75.8%
Out-of-Home Placements	2,957	4,361	47.5%
General Fund Expenditures (in thousands)	$31,757	$94,842	198.6%
Share of Total General Fund	1.7%	3.0%	78.3%
Corrections			
Index Crimes, Adults	11,855	17,557 (1)	48.1%
Index Crimes, Juveniles	7,093	7,718 (1)	8.8%
Index Crimes, Total	18,948	25,275 (1)	33.4%
Prison Inmates	2,675	4,485	67.7%
Number Served in Community Corrections	23,025	35,204	52.9%
General Fund Expenditures (in thousands)	$59,213	$116,579	96.9%
Share of Total General Fund	3.1%	3.6%	17.4%
ADC			
Total ADC Recipients	98,626	102,098	3.5%
ADC Benefit for Family of Three	$360	$426	18.3%
General Fund Expenditures (in thousands)	$57,552	$44,578	-22.5%
Share of Total General Fund	3.0%	1.4%	-53.8%
K-12 EDUCATION			
Fall Student Enrollment	505,582	491,363	-2.8%
General Fund Expenditures (in thousands)	$632,649	$998,656	57.9%
Share of Total General Fund	33.1%	31.2%	-5.9%
REGENTS INSTITUTIONS			
Student Enrollment	60,654	60,190	-0.8%
General Fund Expenditures (in thousands)	$322,531	$473,639	46.9%
Share of Total General Fund	16.9%	14.8%	-12.5%

(1) These numbers are for 1990. After 1990 Public Safety changed the way statistics are kept. In addition it is known that the numbers for 1992 are under reported. The information for 1992 includes arrests for all crimes, not just index crimes. Index crimes include: murder, non-negligent manslaughter, rape, robbery, aggravated assault, burlary, larceny (includes shoplifting), and motor vehicle theft.

The Children's Budget

The Children's Budget presents information concerning the state's efforts in meeting the needs of children. The information presented meets the requirements of KSA 1993 Supp. 75-3717 et seq. that establish the Children's Budget.

All Funds Expenditures by Function
Excluding Operating Aid to Local USDs



FY 1995 Recommendations

Each children's activity is classified according to the following service categories:

Prevention Services. These include programs to reduce the need for services that remove a child from the home and avoid, if possible, the institutionalization of a child. Examples include Family Preservation Services in the Department of Social and Rehabilitation Services (SRS) and preventive health services provided by the Department of Health and Environment.

Maintenance Services. Some families may require direct cash assistance from the state to meet their day-to-day living needs. Such families must meet a number of eligibility criteria prior to receiving assistance. Maintenance Services include Aid to Families with Dependent Children and Foster Care placement expenditures.

Institutional and Treatment Services. This category includes services provided by state mental health and retardation institutions. Many clients formerly served in these settings are now being helped through community programs conducted through contracts with local providers.

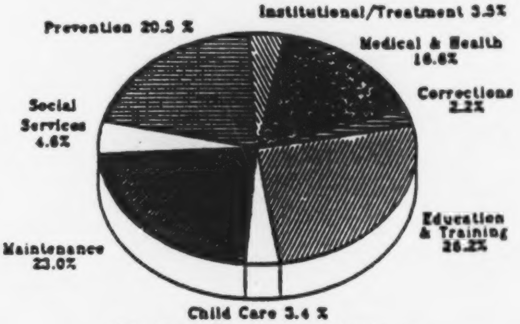
Medical and Health Services. Medical services are provided through a number of state and federally-funded programs. These include the Medicaid program that provides reimbursement to physicians who serve eligible patients. Also included are services provided through local health departments, including primary care services.

Education and Training Programs. The state provides a wide variety of public education programs through schools and other governmental entities. These activities benefit children by preparing them to make their way in a competitive world. Also in this category are training and education programs for eligible parents, including Job Training Partnership Act programs funded through the Department of Human Resources and welfare reform activities provided by SRS. These services benefit children by providing parents with skills necessary to avoid poverty.

Social Services. Social Services provide a number of support functions designed to prevent or relieve conditions of neglect, abuse, and exploitation of children. Most services are provided by SRS and include a number of therapeutic and family preservation activities.

Correctional Activities. The state maintains four youth centers that provide rehabilitation services for adjudicated youth.

All Funds Expenditures by Category
Excluding Operating Aid to Local USD's



FY 1995 Recommendations

Expenditures for Children's Programs by Agency and Activity

	FY 1993 Actual Expenditures			FY 1994 Estimated Expenditures		
General Government	Number Served	State General Fund	All Funds	Number Served	State General Fund	All Funds
Consumer Credit Commissioner						
Consumer Education	12,000 C	--	70,000	15,000	--	70,000
Judiciary						
Permanency Plan (CASA)	1,301 C	38,841	40,036	1,400	40,406	40,406
Child Support Enforcement	103,387 F	--	1,276,993	104,000	--	1,372,434
Court Services	6,802 C	5,403,173	5,403,173	7,000	5,606,392	5,606,392
Total – Judiciary		5,442,014	6,720,202		5,646,798	7,019,232
Department of Revenue						
Child Support Enforcement	-- N	--	36,523	--	--	44,348
Securities Commissioner						
Stock Market Game	1,871 C	--	10,000	--	--	--
Total – General Government		$5,442,014	$6,836,725		$5,646,798	$7,133,780
Human Resources						
Social & Rehabilitation Services						
Aid to Families (AFDC)	92,395 C	51,916,007	124,704,274	93,945	53,138,827	129,779,692
General Assistance	3,060 C	3,980,874	3,980,874	3,567	9,726,109	9,726,109
Family Energy Assistance	48,011 C	--	14,824,553	48,011	--	13,806,626
Youth Admin. & Field Services	4,122 C	16,409,674	38,482,548	14,394	17,915,411	42,964,389
Youth Direct Services	376 C	5,783,700	5,903,290	380	2,267,292	5,605,798
Custody & Adoption Services	8,660 C	29,464,619	53,215,797	8,660	53,221,182	55,289,836
Employment Preparation	3,358 F	6,403,873	15,810,569	3,511	9,566,836	21,653,373
Child Care Services	12,631 C	7,244,802	27,615,483	12,342	10,000,011	33,716,582
Rehab. and Blind Services	4,123 F	1,744,105	9,977,699	4,276	1,842,871	10,317,420
Disability Determination	4,243 F	11,674	1,678,320	4,243	11,722	1,538,488
Alcohol & Drug Prevent.	300,000 C	830,274	857,605	300,000	746,754	740,754
Youth Alc. & Drug Treatment	1,404 C	543,352	1,317,341	1,284	528,101	1,256,861
Family Subs. Abuse Treatment	880 F	1,306,772	2,676,187	1,040	714,530	2,882,422
Mental Health Reform	5,300 C	2,646,000	2,646,000	5,300	2,778,300	2,778,300
Mental Health Grants	1,300 C	--	689,910	1,300	--	689,910
Family Subsidy	250 F	732,800	732,800	416	1,000,000	1,000,000
Family Support	618 F	830,000	830,000	618	1,483,000	1,483,000
Child Support Enforcement	168,925 C	1,333,146	15,244,175	177,371	1,607,304	19,538,195
Medical Assistance	142,305 C	51,669,410	124,324,856	149,420	17,619,269	137,863,477
Total – Department of SRS		182,871,082	444,732,281		164,167,519	491,837,232
Kansas Neurological Institute						
Residential Treatment/Ed.	30 C	2,287,821	4,603,111	30	2,253,224	4,761,989
Dietary Services	64 C	384,887	384,887	64	360,736	360,736
Larned State Hospital						
Adolescent Inpatient	79 C	1,341,182	1,848,792	78	1,835,152	1,853,861
Children's Inpatient	35 C	1,325,606	1,526,740	29	1,587,555	1,603,739
Special Educ. Program	274 C	684	798,833	259	--	780,711
Osawatomie State Hospital						
Adolescent Inpatient	105 C	--	1,333,683	105	213,259	1,838,622
Special Educ. Program	105 C	34,165	485,741	105	487,404	520,044
Parsons State Hospital						
Residential Treatment/Ed.	65 C	1,910,671	4,477,631	59	1,904,870	4,464,774
Employee Child Care	55 F	860	2,000	55	860	2,000
SEK Respee Care, Inc.	55 F	18,145	42,198	55	19,350	43,000

Expenditures for Children's Programs by Agency and Activity

	FY 1995 Requested Expenditures			FY 1995 Recommended Expenditures		
General Government	Number Served	State General Fund	All Funds	Number Served	State General Fund	All Funds
Consumer Credit Commissioner						
Consumer Education	15,000 C	--	70,000	15,000	--	70
Judiciary						
Permanency Plan (CASA)	1,400 C	41,345	41,345	1,400	41,345	41
Child Support Enforcement	104,000 F	--	1,415,046	104,000	--	1,415
Court Services	7,210 C	5,744,640	5,744,640	7,210	5,744,640	5,744
Total – Judiciary		5,785,985	7,201,031		5,785,985	7,201
Department of Revenue						
Child Support Enforcement	---	--	45,910	--	--	45
Securities Commissioner						
Stock Market Game	5,000 C	--	20,000	2,500	--	10
Total – General Government		$5,785,985	$7,336,941		$5,785,985	$7,326,
Human Resources						
Social & Rehabilitation Services						
Aid to Families (AFDC)	105,724 C	60,923,738	145,800,828	99,783	55,906,173	135,492,
General Assistance	4,874 C	5,299,397	5,299,397	4,874	5,299,397	5,299,
Family Energy Assistance	48,011 C	--	11,125,226	48,011	--	11,125,
Youth Admin. & Field Services	14,642 C	28,490,640	47,313,980	13,064	21,873,951	37,806,
Youth Direct Services	380 C	6,465,296	9,466,872	380	2,247,981	5,596,
Custody & Adoption Services	8,762 C	34,366,737	64,461,217	8,210	33,184,600	63,209,
Employment Preparation	5,262 F	21,069,369	47,429,667	3,449	7,719,545	21,679,
Child Care Services	16,571 C	16,122,638	40,175,909	12,342	9,202,837	30,121,
Rehab. and Blind Services	4,664 F	2,056,393	11,268,505	4,302	1,871,547	10,646,
Disability Determination	4,589 F	11,658	1,545,733	4,589	11,532	1,529,
Alcohol & Drug Prevent.	300,000 C	726,000	726,000	300,000	726,000	726,
Youth Alc. & Drug Treatment	1,284 C	795,403	1,256,861	1,284	795,403	1,256,
Family Subs. Abuse Treatment	1,290 C	1,457,000	3,736,707	1,040	714,530	2,882,
Mental Health Reform	5,400 C	2,917,216	2,917,216	5,400	2,778,300	2,778,
Mental Health Grants	1,300 C	--	689,910	1,300	--	689,
Family Subsidy	616 F	1,360,000	1,360,000	416	1,000,000	1,000,
Family Support	818 F	1,843,000	1,843,000	618	1,483,000	1,483,
Child Support Enforcement	199,526 C	1,700,325	21,774,224	108,370	1,640,043	20,472,
Medical Assistance	159,879 C	54,836,376	170,313,879	155,397	30,045,313	152,731,
Total – Department of SRS		240,469,206	588,724,411		184,504,152	505,726,
Kansas Neurological Institute						
Residential Treatment/Ed.	30 C	2,326,697	4,067,449	30	3,101,004	3,031,
Dietary Services	64 C	346,427	346,427	64	344,713	344,
Larned State Hospital						
Adolescent Inpatient	77 C	1,780,893	1,933,200	77	1,631,033	1,833,
Children's Inpatient	35 C	1,336,760	1,661,284	35	1,400,133	1,581,
Special Educ. Program	238 C	--	836,973	238	830,138	838,
Osawatomie State Hospital						
Adolescent Inpatient	105 C	234,849	1,897,759	105	329,000	1,659
Special Educ. Program	105 C	316,838	347,838	105	491,199	333,
Parsons State Hospital						
Residential Treatment/Ed.	30 C	1,702,203	3,979,432	65	1,637,030	3,916
Employee Child Care	55 F	860	2,000	55	860	2
SEK Respee Care, Inc.	55 F	20,000	46,130	55	19,350	43

KA2B
1/14/94

KANSAS
FUNDING FOR FAMILY AND CHILDREN'S PROGRAMS
FY 1993 TO FY 1995
($ Thousands)

	ACTUAL EXPENDITURES FY 93	ESTIMATED EXPENDITURES FY 94	RECOMMENDED EXPENDITURES FY 95	93 - 94	94 - 95
CHILDREN'S GENERAL FUND BUDGET BY AGENCY					
GENERAL GOVERNMENT	5,442	5,647	5,786	3.8%	2.5%
HUMAN RESOURCES	202,990	185,922	207,440	-8.4%	11.6%
EDUCATION	1,224,249	1,626,307	1,625,989	32.8%	-0.0%
PUBLIC SAFETY	19,588	20,145	20,451	2.8%	1.5%
AG AND NATURAL RESOURCES	2	2	2	0.0%	0.0%
TRANSPORTATION	0	0	0		
TOTAL	1,452,271	1,838,023	1,859,668	26.6%	1.2%
EDUCATION BUDGET	1,224,249	1,626,307	1,625,989	32.8%	-0.0%
NON- EDUCATION BUDGET	228,022	211,716	233,679	-7.2%	10.4%

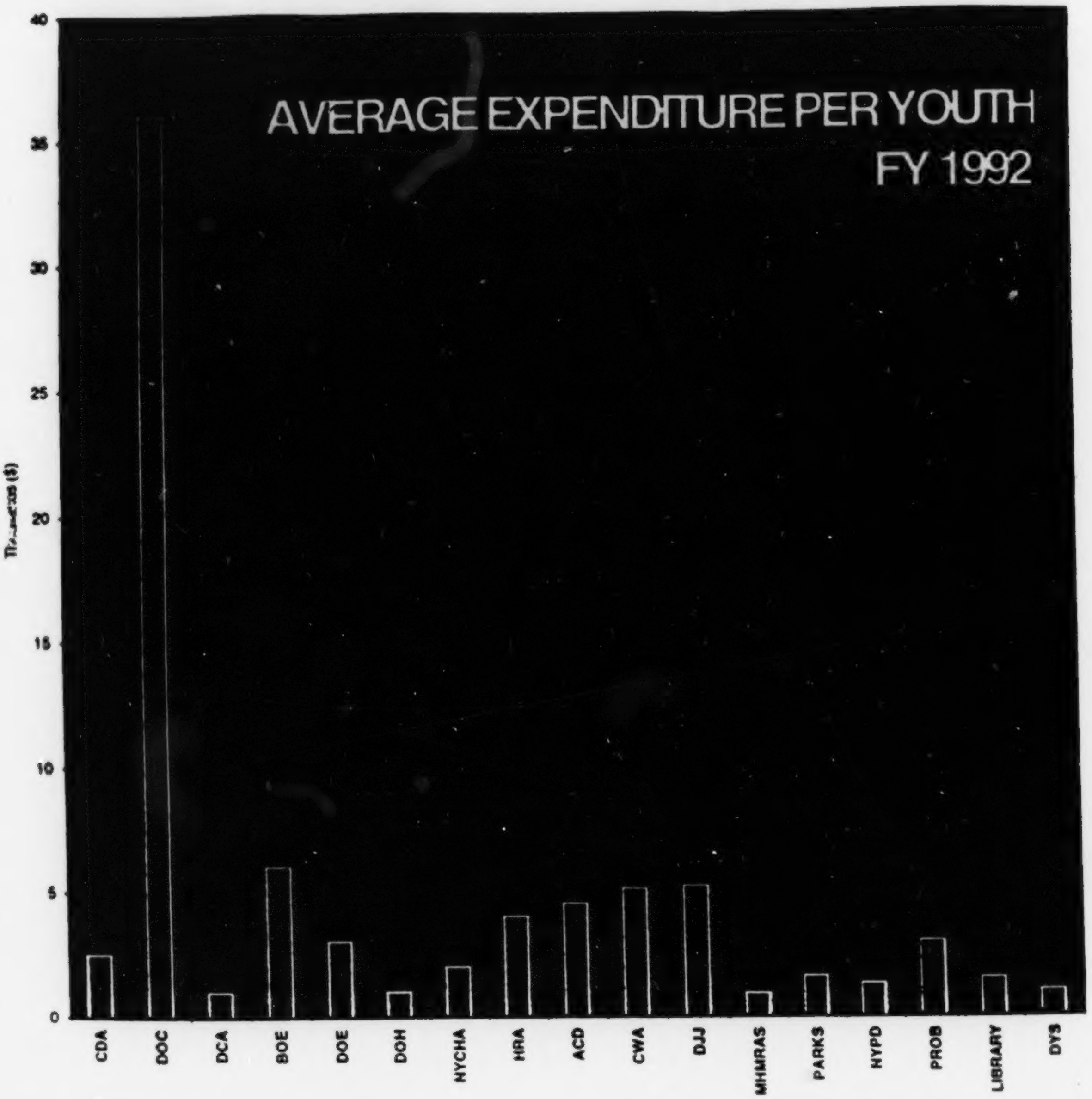
CHILDREN'S SHARE OF STATE GENERAL FUND EXPENDITURES					
TOTAL GENERAL FUNDS EXPENC	2,690,100	3,144,600	3,296,700	16.9%	4.8%
				CHANGE IN PCT SHARE	
CHILDREN'S SHARE	54.0%	58.5%	56.4%	4.5%	-2.0%
TOTAL	45.5%	51.7%	49.3%	6.2%	-2.4%
EDUCATION	8.5%	6.7%	7.1%	-1.7%	0.4%
NON-EDUCATION					

CHILDREN'S SHARE OF STATE GENERAL FUND REVENUE GROWTH					
TOTAL GENERAL FUND RECEIPTS	2,932,000	3,086,000	3,221,000	UNDER/OVER GROWTH RATE	
GROWTH RATES					
GENERAL FUND RECEIPTS		5.3%	4.4%		
TOTAL		26.6%	1.2%	21.3%	-3.2%
EDUCATION		32.8%	-0.0%	27.6%	-4.4%
NON-EDUCATION		-7.2%	10.4%	-12.4%	6.0%

Prepared by CSSP for the Kansas Corporation for Change

Kansas

Prepared by the Center for the Study of Social Policy for the Kansas Corporation for Change Jan 14, 1994



New York City

GAP Project FY 1992
N.Y.C. Interagency Coordinating Council on
June 29, 1993

CDA	Community Development Agency
DOC	Department of Correction
DCA	Department of Cultural Affairs
BOE	Board of Education
DOE	Department of Education
DOH	Department of Health
NYCHA	New York City Housing Authority
HRA	Human Resources Administration
ACD	Agency for Child Development
CWA	Child Welfare Administration
DJJ	Department of Juvenile Justice
MHMRAS	Dept. of Mental Health, Mental Retardation, and Alcoholism
PARKS	Department of Parks and Recreation
NYPD	New York Police Department
PROB	Department of Probation
LIBRARY	New York City Public Library
DYS	Department of Youth Services

Source: GAP Project FY 1992 *Funding Allocations for Youth in NYC Agencies*
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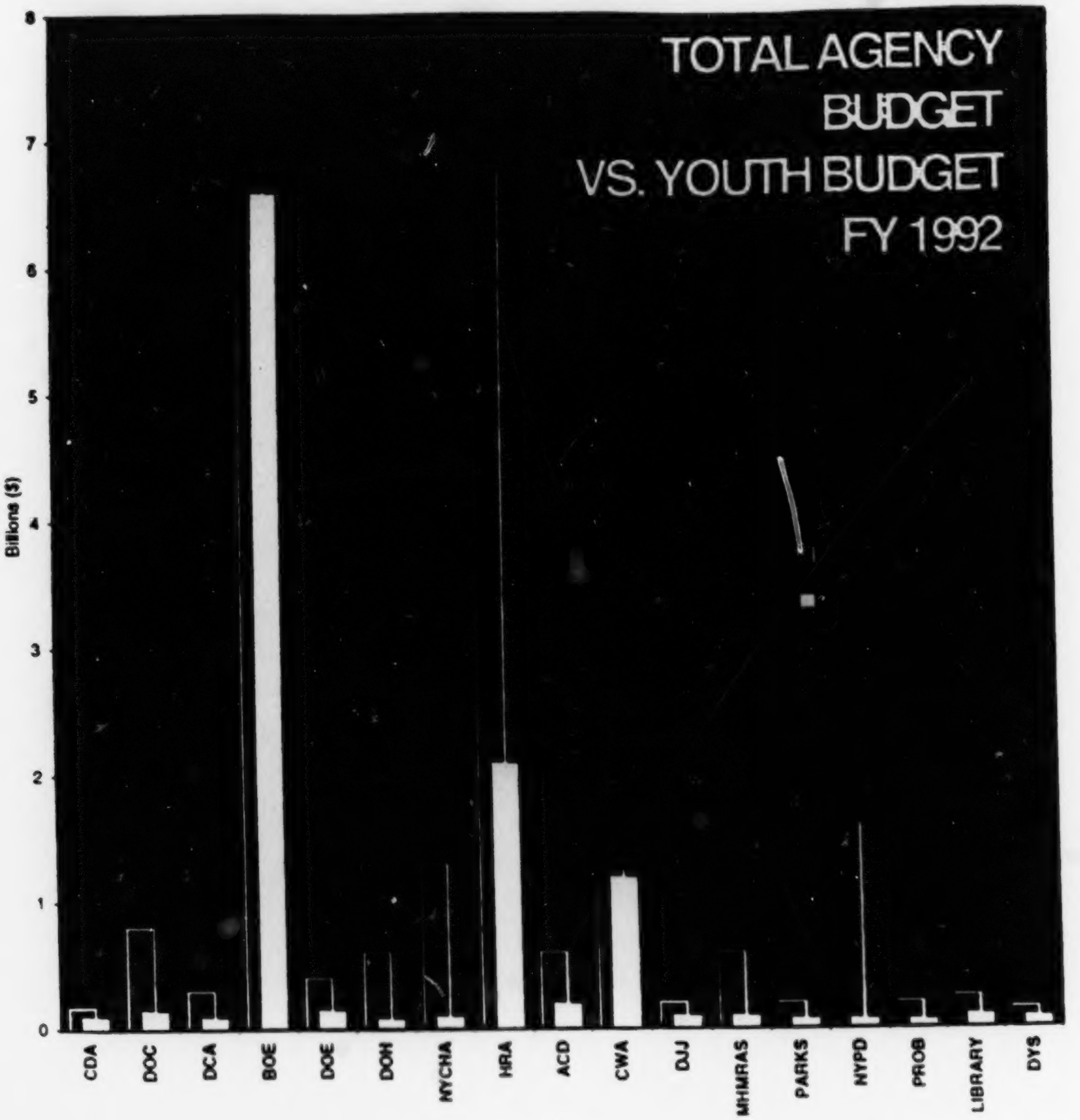

TOTAL AGENCY BUDGET VS. YOUTH BUDGET FY 1992

New York City

GAP Project FY 1992
N.Y.C. Interagency Coordinating Council on Youth, June 29, 1993

CDA	Community Development Agency
DOC	Department of Correction
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GAP PROJECT PART II
FY '92 Individual Agency Information

NEW YORK CITY PUBLIC LIBRARY

Agency Summary:

The New York Public Library has 82 branches serving Manhattan, Staten Island, and the Bronx. These libraries hold book collections for take-home use, as well as for in-library use, maintain periodical files, non-print materials including LPs, CDs, audio cassettes, and VHS video cassettes, and provide a wide range of free information and cultural enrichment programs for children, young adults and adults. Films, lectures, book discussions, plays, writers' readings, concerts, exhibits, and other events are offered throughout the system.

Youth Summary:

Specific programs offered for young people include films, music and dance concerts, workshops on computer use, writing, and photography. Teens can also learn to play chess, make jewelry, or decorate T-shirts. Selected branch libraries offer improvisational theater, films, and writing workshops on topics such as family and school problems, drugs, AIDS, pregnancy, and life after high school. Programs include discussion groups and recommended books and materials. ESL classes are offered as well.

1. Total Adopted FY'92 Budget	$49,874,668
2. Total Agency Budget for General Administration (PS & OTPS), w/o Human Service Contracts	N/A
3. Total Agency Budget for Youth	$5,949,071
4. Budget for Youth Programs Directly Provided by City Employees	$5,949,071
5. Number of Youth Served by Direct City Services	672,537[1]
6. Budget for Youth Contracts with Community-Based Organizations	$0
7. Number of Contracts with Community-Based Organizations	0
8. Number of Youth Served by Contract Services	0
9. Total Number of Youth Served	672,537
10. AVERAGE DOLLARS SPENT PER YOUTH	**$9**

[1] The 1990 Census indicated that there were 672,537 people under 18 years old living within our service area of Manhattan, Staten Island, and the Bronx. The New York Public Library offers services to all, regardless of whether they own a library card or not

GAP PROJECT PART I
COMPARISON CHARTS:
FY '92 AGENCY DATA

AGENCY	PARKS	NYPD	PROBATION	NYC LIBRARY	DYS
1. Total Adopted FY'92 Budget	$127,237,340	$1,597,912,000	$55,565,942	$49,874,668	$53,085,092
2. Total Agency Budget for General Administration (PS & OTPS), w/o Human Service Contracts	$8,051,211	N/A	N/A[1]	N/A	$7,378,453
Total Agency Budget for Youth	$5,517,803	$5,009,141	$17,245,524	$5,949,071	$45,706,639
4. Budget for Youth Programs Provided Directly by City Employees	$4,514,803	$5,009,141	$17,245,524	$5,949,071	$0
Number of Youth Served By Direct City Services	68,000	153,251	39,000	672,137[1]	0
6. Budget for Youth Contracts with Community-Based Organizations	$1,003,000	$0	$0	$0	$45,706,639
Number of Contracts with Community-Based Organizations	2	0	0	0	691
8. Number of Youth Served By Contract Services	26,500	0	0	34,791	329,882
9. Total Number of Youth Served	94,500	153,251	39,000	672,137	329,882
10. **AVERAGE DOLLARS SPENT PER YOUTH**	$59	$32	$442	$9	$140

FOOTNOTES

PARTMENT OF PARKS AND RECREATION (PARKS)

No footnotes

W YORK CITY POLICE DEPARTMENT (NYPD)

[1] As administration services vary, it is impossible to determine the costs of administration.

DEPARTMENT OF PROBATION (PROB)

[1] As administration services vary, it is impossible to determine the costs of administration.

NEW YORK CITY PUBLIC LIBRARY (LIBRARY)

[1] The 1990 Census indicated that there were 672,137 people under 18 years of age living within our service area of Manhattan, Staten Island, and the Bronx. The New York Public Library offers services to all, regardless of whether they own a library card or not.

DEPARTMENT OF YOUTH SERVICES (DYS)

No footnotes

New York City

GAP Project FY 1992
N.Y.C. Interagency Coordinating Council on Youth, Ju 1993

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Child Care Budget Summary

	Adopted 1989-90	Adopted 1990-91	Adopted 1991-92
Special Day Care Services	42,046,000	48,573,000	-
Low Income Day Care	29,104,000	36,866,000	36,866,000
Transitional Child Care	-	-	-
Teen Parent Day Care	-	-	-
Day Care for AFDC/HR in Ed. and Trng.	-	-	-
Title IVA "At-Risk" Ch. Care	-	-	19,936,591
CCDBG Subsidies	-	-	26,350,230
JOBS and TCC Entitlement	-	-	**5,800,000
SUNY/CUNY Ch. Care Centers	4,625,600	5,048,600	7,888,600
Migrant Ch. Care Program	2,626,300	3,048,900	3,216,700
Day Care Start-Up (ft)	5,000,000	6,750,000	7,460,000
SACC Start-Up	600,000	1,200,000	1,800,000
Teen Parent Day Care Centers in Schools	-	-	2,000,000
Employer Supported Start-Up Demo	500,000	-	-
Day Care Dev. Projects	-	-	-
Intergenerational Day Care Start-Up	1,000,000	340,000	-
Salary Enhancement Grants	4,000,000	3,800,000	-
Scholarships and Trng. for Child Care Staff	-	-	3,800,000
Child Care Resource and Ref.	2,842,000	1,957,000	4,003,000
Early Childhood Collaborative	-	-	***500,000
Public/Private Investment Fund	-	-	50,000
NYS Prekindergarten Prog.	35,000,000	42,000,000	47,000,000

*LIDC, TCC and TAP merged into one program in FY 1988.

**Estimated State share, based on projected use of entitlement programs.

***Funds for this program were previously made available from the NYS Pre-kindergarden program allocation.

Child Welfare Budget Summary

(Department of Social Services)

	Adopted 1989-90	**Adopted 1990-91**	**Adopted 1991-92**
AID TO LOCALITIES			
Major Funding Streams			
Family and Children	467,366,500	733,068,800	753,676,560
Foster Care and Adoption	648,102,000	1,313,847,000	1,255,361,000
Medical Assistance	8,317,304,800	9,577,167,200	12,070,060,000
Medical Assistance Admin.	208,556,000	216,606,000	214,073,120
Income Maintenance	2,875,627,000	3,026,240,000	3,306,445,000
Human Resource Development	7,456,000	7,559,000	10,902,000
Child Support Admin.	95,373,000	97,717,000	101,127,000
Food Stamp Admin.	235,907,000	204,302,000	252,928,000
Supported Housing	45,950,000	46,600,000	23,520,000
Income Maintenance Admin.	394,448,000	419,685,000	444,151,000
Special Day Care Services		48,573,000	41,284,000
Special Projects		----	5,579,200
Total Aid To Localities		15,741,097,150	18,479,106,880
SELECTED PROGRAMS			
Supportive Services Title XX	32,333,000	31,719,000	25,449,600
Protective/Adoption/Foster Care	87,009,000	115,458,000	159,749,000
Mandated and Optional Preventive	84,813,000	100,877,000	87,901,000
Specific Set-Aside for Optional	500,000	800,000	800,000
Set-Aside Intensive Home-Based Preventive Family Preserv.		3,000,000	4,300,000
Community Preventive Services		800,000	891,000
Community Foster Care Prevent.	1,375,000	600,000	1,300,000
Adoption Subsidy Program	42,661,000	48,506,000	44,420,000
Domestice Violence:			
Bridge Funding			640,000
Prevention and Support Svs.		3,000,000	3,900,000
Children and Families Trust Fund	2,398,500	1,583,000	375,000
Comp. Empl. Ctrs. (CEOSC)	5,000,000	5,550,000	4,100,000
Housing Demon. Activities and Homelessness Prevention	3,000,000	3,000,000	7,250,000
Homeless Housing Assis. Pro.	20,000,000	20,000,000	20,000,000
Neighborhood Based Initiative			500,000
Foster Care Prev. Housing Demos			4,000,000

New York

New York State Children's Budget Book
1992-93, page 55
Statewide Youth Advocacy Inc.

	Adopted 1989-90	Adopted 1990-91	Adopted 1991-92
STATE OPERATIONS			
Major Funding Streams			
Admin. Executive Direction	18,378,644	19,851,900	17,767,800
Legal Affairs	12,270,300	13,581,800	12,537,900
Audit and Quality Control	42,997,100	45,382,600	46,371,600
Information/Technology	41,841,558	46,869,800	46,039,600
Welfare Mgmt. Sys. (NYC)	27,570,690	27,540,100	28,340,900
Medicaid Mgmt. Information	71,781,781	77,039,193	61,440,300
Child Support Admin.	3,815,200	4,607,900	4,108,900
Income Maintenance	18,008,217	19,037,100	19,547,200
Disability Determinations	88,986,000	85,158,200	85,200,000
Medical Assistance	1,051,442,121	1,209,451,900	1,321,928,500
Family and Children Svs.	44,739,400	57,304,200	56,054,900
Shelter and Supported Housing	1,965,240	1,953,600	2,110,200
Human Resources Development		28,926,600	37,237,000
Total State Operations		1,690,867,693	1,792,312,300
CAPITAL PROJECTS BUDGET		55,000	25,080,000
TOTAL ALL THREE BUDGETS		17,432,019,843	20,296,499,180

New York

New York State Children's Budget Book
1992-93, page 56
St[illegible] Youth Advocacy Inc.

Table 1
Percent Change in Michigan General Fund/General Purpose Spending for Selected Children's Services

*FY1995-96 over FY1990-91**

Program	FY1990-91	FY1995-96	% Change
Medicaid Expenditures for Children	$303,108.00	$379,024.00	25%
Maternal and Child Health Services	$16,148,538.00	$25,827,874.00	60%
School Breakfast Program	$384,132.00	$307,654.00	-20%
School Lunch Program	$4,758,135.00	$4,784,150.00	.5%
Early Childhood Education	$20,914,402.00	$43,953,813.00	110%
School Age Child Care	$326,100.00	$336,748.00	3%
Child Day Care Services	$14,838,974.00	$64,932,613.00	340%
Child Welfare Services	$11,343,900.00	$11,161,600.00	-2%
Child Welfare Training	$40,600.00	$449,700.00	1,007%
Child Abuse Prevention Services	$3,040,600.00	$2,489,400.00	-18%
Family Preservation and Support Services	$5,379,600.00	$9,644,600.00	79%
Child Protective Services Staffing	$9,238,900.00	$9,255,900.00	.1%
Out-of-Home Care	$108,644,600.00	$87,739,700.00	-19%
Adoption Subsidies	$24,230,300.00	$38,841,900.00	60%
Delinquency Prevention	$6,783,000.00	$7,447,900.00	9%
Youth Employment	$7,601,727.00	$0.00	-100%
Incarceration of Youth in Adult Prisons	$1,344,949.00	$2,981,455.00	121%
Incarceration of Youth in Youth Prisons	$30,468,900.00	$31,212,500.00	2%
Delinquency Aftercare Services	$6,198,200.00	$5,638,000.00	-9%

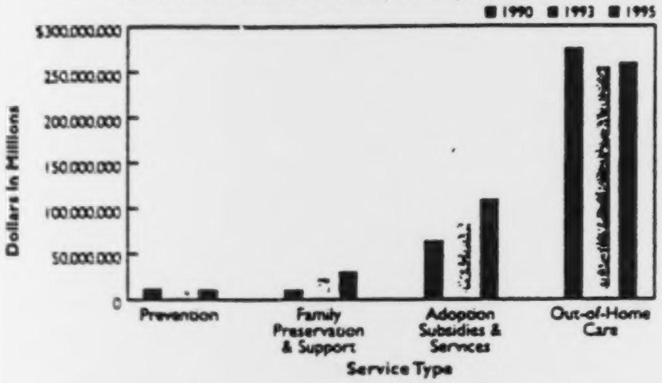
**Adjusted figures represent 1995 dollars.*

Making Change: The Cost to Michigan Children
FY 1996-97, page 8
Michigan's Children

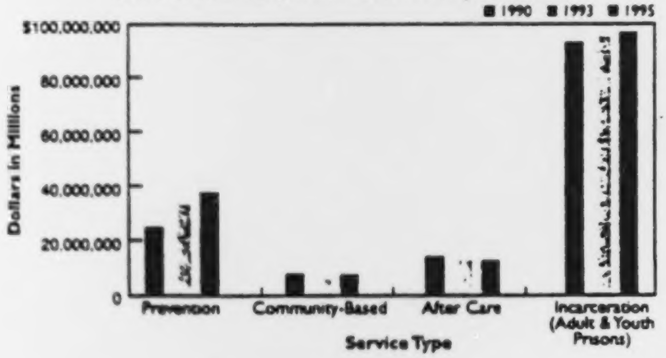
CHART 2

Juvenile Justice and Child Welfare Expenditures by Service Type

State & Federal Child Welfare Expenditures



State & Federal Juvenile Justice Expenditures

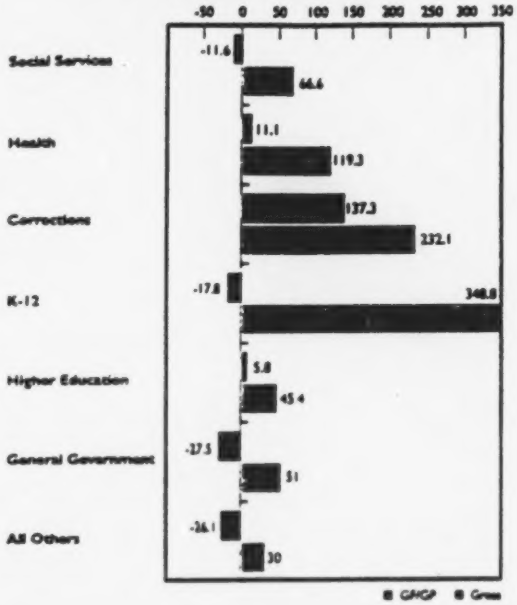


Source: *Michigan Department of Management and Budget*, 1996.

CHART 3

Percent Change in Adjusted Gross and General Fund/General Purpose Appropriations

FY1995-96 Over FY1985-86

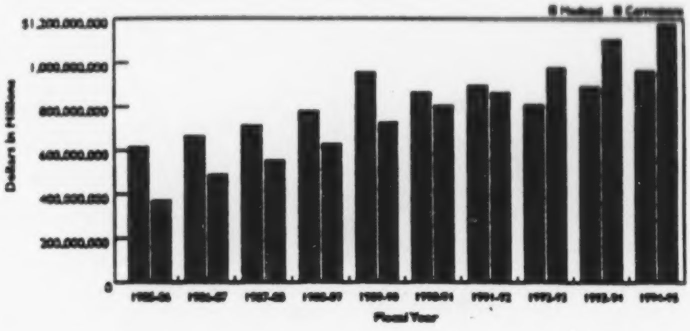


Source: Senate Fiscal Agency. K-12 includes the effect of Proposal A which shifted the cost of K-12 education off of local property taxes and on to the state

CHART 4

General Fund/General Purpose Appropriations For Medicaid and the Department of Corrections

FY1985-86 to FY1994-95



Source: Senate Fiscal Agency, 1995.

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Table 2. F.Y. 94 Grants and Other Assistance **Ramsey County**

Program Title (no county participation where funding is blank)	County Total *Dollars*		Minnesota Total *Dollars in Millions*		*County* -- *Per Capita* --	*State*	*Per Capita Difference*
	$421,382,939	100.0%	$2,396	100.0%	$867	$548	$120
Low Income Housing Assistance	$43,662,129	10.4%	$287.2	13.7%	$90	$66	$24
Highway Planning and Construction	$37,058,638	8.8%	$264.1	12.6%	$76	$60	$16
Family Support Assistance Payments	$38,472,821	9.1%	$245.9	11.7%	$79	$56	$23
Food Stamps	$36,997,015	8.8%	$241.8	11.5%	$76	$55	$21
Research Grants	$12,566,489	3.0%	$235.9	11.2%	$26	$54	($28)
Pell Grants	$13,608,190	3.2%	$109.3	5.2%	$28	$25	$3
Low-Income Energy Assistance	$5,477,909	1.3%	$93.7	4.5%	$11	$21	($10)
Educationally Deprived Children	$10,890,175	2.6%	$76.4	3.6%	$22	$17	$5
National School Lunch Program	$9,104,725	2.2%	$72.4	3.4%	$19	$17	$2
Public And Indian Housing	$15,831,175	3.8%	$70.2	3.3%	$33	$16	$17
Comm. Dev. Block Grants	$31,444,188	7.5%	$58.0	2.8%	$65	$13	$51
Social Service Block Grants	$7,661,365	1.8%	$52.7	2.5%	$16	$12	$4
Child Support Enforcement	$7,378,667	1.8%	$47.2	2.2%	$15	$11	$4
Head Start	$5,635,511	1.3%	$45.2	2.2%	$12	$10	$1
Handicapped--State Grants (Education)	$3,869,264	0.9%	$36.5	1.7%	$8	$8	$0
Urban Mass Transit	$30,243,007	7.2%	$34.5	1.6%	$62	$8	$54
Airport Improvement Program	$15,102,284	3.6%	$25.4	1.2%	$31	$6	$25
Substance Abuse Treatment/Prevention	$16,975,490	4.0%	$17.4	0.8%	$35	$4	$31
Econ. Dislocation & Deterioration Aid			$16.8	0.8%		$4	
Job Skills Training	$13,705,600	3.3%	$14.7	0.7%	$28	$3	$25
Suppl. Educ. Opportunity Grants	$2,193,557	0.5%	$14.3	0.7%	$5	$3	$1
College Work-Study	$1,975,161	0.5%	$14.3	0.7%	$4	$3	$1
Maternal and Child Health Services	$359,972	0.1%	$13.0	0.6%	$1	$3	($2)
Child Care Assistance	$12,329,599	2.9%	$12.9	0.6%	$25	$3	$22
ALL OTHER SPENDING -- see Table 2A	$48,840,008	11.6%	$287.4	13.7%	$101	$66	$35

Project supported by Minnesota Extension Service, University of Minnesota
Department of Applied Economics, and Center for Urban and Regional Affairs

Federal Expenditures In Ramsey County
F.Y.......... 1994, June 5, 1996, Table 2
Minnes[illegible] Extension Svc/ Univ of Minn.

Ramsey County, Minnesota

DENTAL HEALTH

STATUTORY AUTHORITY:	Sections 71-193.03, 71-2207 and 81-603, R.R.S., 1943
YEAR ESTABLISHED:	1949
ADMINISTERING AGENCY:	Department of Health

General Information: The Dental Health Program provides comprehensive dental services for children who would not otherwise receive care because of economic or other reasons beyond their control. This program is funded by the Maternal and Child Health Block Grant.

Target Group Eligibility . The Dental Health of Children Program serves school and preschool age children from low-income families who do not qualify for Medicaid.

Program Description . The Dental Health of Children Program serves 1) as an entry point into the dental health delivery system for eligible children and 2) to improve the qualify of services necessary to prevent disease and restore and maintain oral health in this youth population.

Project services include:

- preventative services
- examination and diagnosis
- treatment
- correction of defects
- aftercare

In Nebraska, these programs located in rural areas are structured so as to utilize the services of private dental practitioners through contractual agreement. Four community action agencies in Richardson, Nemaha, Dakota and Red Willow counties determine client eligibility and refer eligible children to one of the approximately 30 contract dentists in 10 counties.

Caseload Statistics . This program serves approximately 300 children a year.

Source of Funding . Federal funds from the Maternal and Child Health Block Grant support this program. The funding history since FY 1991 is shown below:

	FY 1991	FY 1992	FY 1993	FY 1994
Federal	$69,612	$50,154	$38,092	$37,630

A SNAPSHOT OF OKLAHOMA, 1994

During 1994 as the national economy continued to strengthen, the Oklahoma economy responded as well. The Legislature developed the FY'95 budget based on cautious optimism about the economy. (Fiscal Year 1995 Budget Review)

To halp ensure that a 5% cash reserve is generated at year end, the Oklahoma Constitution deliberately restricts state appropriations to 95% of anticipated revenues.

To aid in future decisions about budget priorities the 1994 Legislature took a first step to reform their budget process. HB 1127 institutes measures of program effectiveness with the passage of a budgeting pilot that will enhance the ability to prioritise spending needs and improve identification of service duplication.

Nationally health care and crime were two issues of great concern to citizens. At the state level, juvenile justice issues were a high priority, with legislation passed to reform our juvenile justice systems.

Oklahoma also responded to the issue of health care with the establishment of the Health Care Authority. The Health Care Authority finished its first year of work to establish a plan for Oklahoma to better control the cost of health care spending.

Key Facts

- The population of Oklahoma is 3,145,585. The number of children under 18 is 869,500. (1990 Census)
- 59.4% of our population live in urban areas. (1990 Census)
- 280,00 (1/3) of Oklahoma's children live in rural areas. (1990 Census)
- 837,000 (26.6%) children in Oklahoma are under age 18. (1990 Census)
- The state unemployment rate for the past year has averaged 6%, nationally the unemployment rate has averaged 6.8%. (ODOC)
- $28,154 median income for families with children in 1991. (CWLA)
- 20.3% percent of children in Oklahoma have no health insurance. (Kids Count)
- Oklahoma is ranked 8th worst in the nation for the number of people living in poverty.
- 3.1% of Oklahoma's children live in severely distressed neighborhoods. (Kids Count)
- Only one of four persons assigned to Department of Corrections are convicted of a violent crime. Corrections costs have grown by 75% ($73.6 Million) over the past decade. (1995 Budget Review)

Budget Highlights

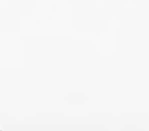
- The 1994 Legislature appropriated $3.68 billion for fiscal year 1995; an increase of 3% ($106.4 million) over FY'94. This appropriation included $45.5 million from the Constitutional "rainy day" reserve fund. (Fiscal Year 1995 Budget Review)
- K-12 education received $1.420 billion (39%), a 4.15% increase over FY'94 appropriations. (Fiscal Year 1995 Budget Review)
- When higher education and vocational technical schools are included with K-12, the state appropriation total tops 57% of state appropriated dollars. (Fiscal Year 1995 Budget Review)
- Total FY'94 state, federal and other expenditures for children, youth and families were $3,095,023,779.
- There are 198 programs listed that serve the children, youth and families of our state.

Children's Budget

State	$1,800,859,754	58.19%
Federal	$1,083,563,042	35.01%
Pass Through	$41,331,761	1.34%
Other	$169,269,222	5.47%
FY94 Total	$3,095,023,779	

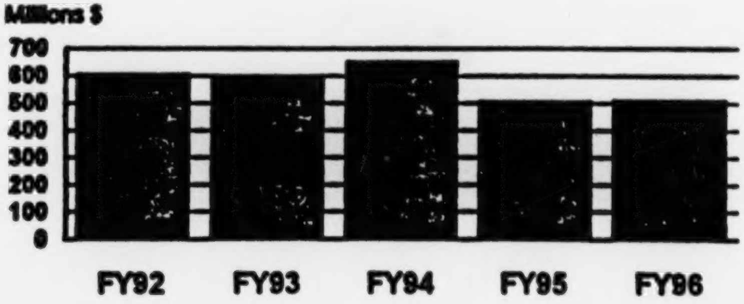
1994 State Appropriated Expenditures

Education	$1,370,341,590	76.09%
All others	$430,518,164	23.91%
	$1,800,859,754	



Basic Needs within Communities

Cabinet	Agency	Program	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
Department of Education	State Department of Education	Child and Adult Care Food Programs	14,016,196	17,324,965	20,369,069	22,874,846	24,828,460
		Child Nutrition Programs Administration	1,463,486	1,448,445	1,296,916	1,309,710	1,309,710
		National School Lunch Program	64,869,267	63,279,865	66,370,952	74,246,187	79,164,741
		School Breakfast Program	14,421,829	14,677,683	15,868,201	17,896,386	19,190,719
		Special Milk Program	132,036	103,029	84,300	86,706	86,121
		Summer Food Service Program for Children	1,124,034	1,662,446	1,791,810	2,008,866	2,162,119
		Subtotal	96,126,558	99,201,635	105,787,779	119,421,671	129,441,910
Department of Health & Human Services	Department of Health	Women, Infants and Children (WIC)	31,255,977	35,202,299	45,810,816	45,810,816	41,094,200
		Subtotal	31,255,977	35,202,299	45,810,816	45,810,816	41,094,200
	Department of Human Services	Aid to Families and Dependent Children	161,811,645	169,211,116	166,394,334	169,274,464	169,274,464
		Aid to Families with Dependent Children - Emerg. Assistance	6,780,185	3,649,662	2,296,848	4,844	0
		Food Stamp Program	309,078,979	242,989,662	291,514,600	142,686,136	142,686,136
		School Nutrition	614,203	625,772	769,714	749,115	794,891
		State Supplemental Payment (SSP)	0	36,866,901	39,044,426	40,801,429	40,801,429
		Subtotal	478,082,012	455,016,046	499,615,918	343,484,983	343,826,090
		Total	605,464,547	589,499,679	651,094,503	507,417,474	511,091,100



SC

South Carolina

AUG 1 8 1997

At-Risk Youth Expenditures

Agency Totals and Major Service Programs

(FY89 $ millions unless otherwise specified)

State Agency	Agency Total for At-Risk Youth	Major Service Programs: Education	Direct Services Prevention & Treatment	Health	Econ./Maintenance Support
Public School	2,444.85	2,444.85			
DSS*	181.10		22.18		158.92
SHHSFC	126.33	12.42	3.43	110.48	
DHEC	66.97		2.62	64.35	
DYS	36.60	3.47	33.13		
DMH	15.83		15.83		
Gov.'s Office	10.06		10.06		
Cont. of Care	5.51		5.51		
SCCADA	3.09		3.09		
[illegible]CSDB	11.90	11.90			
John de la Howe	3.78	0.70	3.08		
Opp. School	3.31	3.31			
SCESC*	1.80		1.80		
VR	1.18		1.18		
Guard. Ad Lit.	1.08		1.08		
FCRB	0.64		0.64		
Comm. Blind	0.46		0.46		
Grand Total*	2914.49	2476.65	104.09	174.83	158.92

- Double-counting has not been completely eliminated. There may be some double counting for Medicaid funds (e.g., DHEC spending on family planning funded from Medicaid) and from other federal sources such as JTPA and SSBG.

ALL DEPARTMENTS

FY97 Estimated Children And Youth At Risk Budget

Pag
23-Jan-

			FUNDING SOURCES						EXPENDITURES						
Agency /Program Name	# of Children Served	FTE	General/ Uniform Sch. Fund	Federal Funds	Ded Credits	Revenue Transfers	Other Funding	Total	Personal Services	Travel	Current Expense	DP Cur Exp	Capital Outlay	Other/ Pass Through	Total
Public Education (Page 2)	#	389.6	203,199,450	94,420,400	186,800	716,500	1,163,100	299,686,260	13,717,500	329,600	6,739,600	296,700	642,800	277,959,060	299,686,2
Human Services (Pages 3-9)	#	2075.6	90,686,649	116,426,725	1,724,570	19,485,289	765,900	229,089,133	74,005,068	1,508,839	23,006,137	8,285,823	403,900	121,879,366	229,089,1
Health (Pages 10-14)	#	205.4	34,827,517	144,295,007	9,518,400	14,522,267	0	203,183,191	9,208,922	306,380	8,649,015	1,206,993	0	183,794,881	203,183,1
Juvenile Court (Page 15)	#	414.5	18,413,900	359,200	258,300	0	925,000	19,956,400	16,669,700	133,100	2,692,850	450,100	10,650	0	19,956,40
Youth Corrections (Page 16)	#	743.1	39,392,499	585,600	307,000	4,588,600	300,000	45,173,699	23,104,204	158,378	10,026,299	394,700	0	11,490,018	45,173,6
Community and Econ Dev. (Page 17)	#	33.0	66,657	2,601,112	0	0	0	2,667,769	0	0	0	0	0	2,667,769	2,667,7
Less Duplications (Pages 18-19)			0	0	0	(39,312,668)	0	(39,312,668)	(15,132,126)	(8,400)	(179,100)	(21,200)	0	(23,971,731)	(39,312,6
All Departments Total	#	3866.0	386,586,672	357,678,044	11,994,070	0	3,154,000	760,392,786	121,571,269	2,426,897	50,934,801	10,593,116	1,057,350	573,809,363	760,392,7

Numbers of children served are only meaningful at the individual program level. These numbers may include duplication and the same client may receive multiple services.

This packet is meant to be a representative summary of those programs administered by the state which provide "unique intervention" on behalf of children and youth at risk as defined in the laws of Utah. This summary is not meant to be an audited financial document. All numbers represented are estimates.

Utah Code 63-75-3(1): "Children and youth at risk" means all persons from birth to age 18; disabled persons age 18 to 22; or persons in the custody of the Division of Youth Corrections within the Department of Human Services age 18 to 21; and persons who may at times require appropriate and uniquely designed intervention to: (a) achieve literacy, (b) advance through schools, (c) achieve commensurate with their ability and (d) participate in society in a meaningful way as competent, productive, caring and responsible citizens.

DRAFT

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Table 1

Human Services and Public Education Expenditures by Broad Category		
Category	Spending ($million)	Percent of Total
K-12 Education	$141.1	27.8%
Social Security	$130.5	25.7%
Medicaid	$50.1	9.9%
Medicare	$46.3	9.1%
Hospital Subsidies	$44.3	8.7%
ANFC	$14.5	2.9%
Other local, state, and non-government	$80.9	15.9%
Total	$507.7	100.0%

Table 2

Revenue Sources of Human Services and Public Education Funds		
Source of Revenue	Amount of Revenue ($million)	Percent of Total
Federal Government	$248.4	48.9%
Local Government	$115.6	22.8%
State Government	$88.5	17.4%
United Way	$1.9	0.4%
Foundations	$0.7	0.1%
Donations	$3.7	0.7%
Other	$48.8	9.6%
Total	$507.7	100.0%

Chittenden County, Vermont

Funding Streams for Human Services and Public Education in Chittenden County: A Report of the Burlington Community Project, Northern Economic Consulting Inc., Hoops and Woolf, June 21, 1996

TABLE 3 Federal Spending on Children ($ in billions)

	Sugarman FY93	Sugarman FY95	Green Book FY90	Green Book FY95
Education				
Compensatory Education	6.8	7.6	4.5	6.9
Special Education	3.0	3.3		
Impact Aid	0.8	0.8	0.8	0.8
Handicapped			1.6	3.0
School Improvement	1.5	1.7		
Bilingual/Immigrant Education	0.2	0.2		
Financail Assistance	7.9	7.9		
Family Education Loans	2.8	1.9		
Education Research and Improvement	0.3	0.3		
Exclusion of Scholarship Income*	0.8	0.9		
Other			1.4	3.6
Total Education	24.1	24.6	8.3	14.3
Income Support and Employment Assistance				
AFDC	12.2	12.6	7.0	9.4
Emergency Assistance	0.2	0.7		
EITC (2)			6.0	14.7
Social Security			8.9	11.4
SSI			1.1	4.2
Veteran's Compensation			0.5	0.5
Child Support Enforcement	0.8	1.0	0.5	1.0
Summer Youth Employment and Training	0.8	0.9	0.7	0.7
Youth Training	0.7	0.6		
Total income Support	14.7	15.8	24.7	41.9
Health				
Medicaid (3)	14.9	18.5	7.2	16.9
Medicare			0.1	0.2
Maternal and Child Health	0.7	0.7	0.6	0.7
Immunization			0.2	0.4
Vaccine Injury Compensation	0.1	0.1		
Family Planning	0.2	0.2		
Mental Health	0.1	0.1		
Substance Abuse Prevention	0.2	0.2		
Substance Abuse Treatment	0.2	0.2		
Block Grant to States	1.4	1.8		
Child Health Insurance Tax Credit*	0.1	0.0	0.0	0.6
Deductibility of Medical Expenses*	3.0	3.6		
Exclusion of Employment Contribution to Expenses and Premiums (4)*	46.9	56.3		
Other Health (5)			0.4	0.6
Total Health	67.8	81.7	8.5	19.4
Nutrition				
Food Stamps (6)	27.1	27.7	7.3	11.2
WIC (7)	2.9	3.6		
Child Nutrition (7)	6.8	7.4	7.1	10.3
Total Nutrition	36.8	38.7	14.4	21.5

Child Care/Child Development				
AFDC JOBS	0.5	0.6		
AFDC Transitional	0.1	0.2		
At-Risk Child Care	0.3	0.3		
Head Start (8)	2.8	4.0		
Child Care Development Block Grant	0.9	1.1		
Dependent Care Tax Credit*	2.5	2.8	2.4	2.9
Exclusion of Employee Provided Child Care*	0.6	0.7		
Child Care (9)			0.1	2.3
Total Child Care/Development	7.7	9.7	2.5	5.2
Child Welfare				
Foster Care	2.5	3.0		
Adoption Assistance	0.3	0.4		
Family Preservation	0.0	0.1		
Total Child Welfare	2.8	3.5	1.6	3.5
Juvenile Justice	0.1	0.1	0.1	0.1
Housing Assistance			7.5	9.7
Housing Assistance (4)			0.6	0.7
Low-Income Home Energy Assistance			8.1	10.4
Total Housing Assistance				
Other				
Human Development (10)			1.8	3.3
Social Services Block Grant	2.1	2.1		
Child and Family Service Programs	0.9	0.9		
Total Other	3.0	3.0	1.8	3.3
TOTAL	**$157.0**	**$177.1**	**$70.0**	**$119.6**
TOTAL less nonprorated items (12)	**$78.1**	**$87.2**	**$61.9**	**$109.2**

NOTES:

* Indicates that the item is a tax expenditure.

(1) For Sugarman, spending is expressed as obligations. The Green Book gives outlays.

(2) EITC spending in the Green Book includes cash payments and tax credits.

(3) Sugarman assumes 20.1% of Medicaid dollars are spent on children. The Green Book does not include administration costs.

(4) Includes adult share.

(5) In the Green Book, "Other Health" includes programs run by the Health Resources and Services Administration including healthy start, perinatal facilities, pediatric EMS, family planning, and portions of community and migrant health centers, national health service corp, and health care for the homeless.

(6) Includes adult share in Sugarman but is prorated for children in the Green Book.

(7) For the Green Book, child nutrition includes WIC.

(8) The Green Book includes Head Start in its "Human Development" category. See Other.

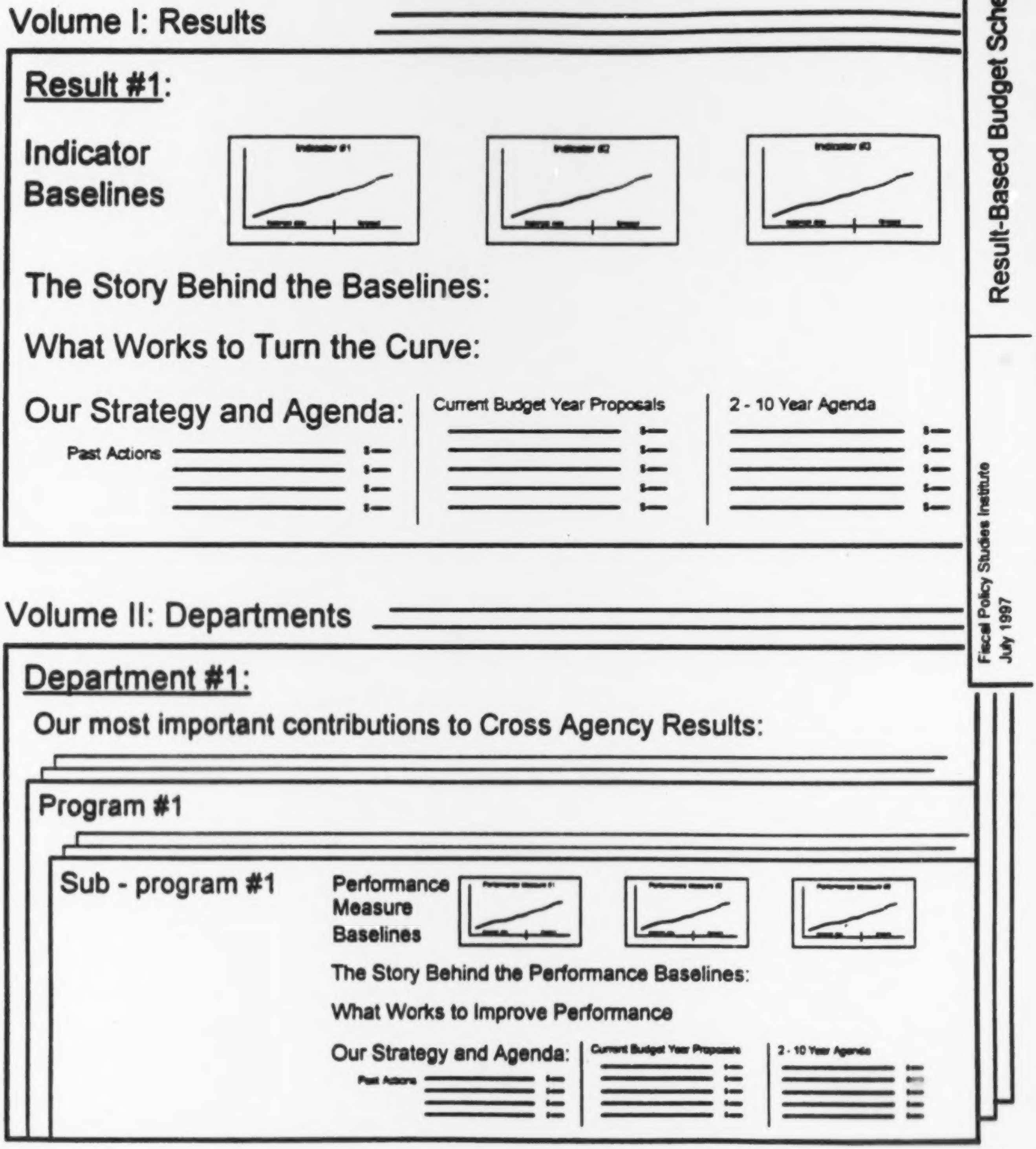
(9) The Green Book has a "Child Care" category that includes AFDC JOBS, AFDC transitional, and at-risk child care as well as the Child Care Development Block Grant.

(10) In the Geen Book, "Human Development" includes spending on Head Start, child abuse and family violence, runaway and homeless youth, and development disabilities.

(11) Sugarman derives this estimate by assuming 75 percent of the Social Service Block Grant is spent on children.

(12) For Sugarman, nonprorated items include mental health, substance abuse prevention and treatment, block grant to states, deductibility of medical expenses, exclusion of employer contribution to medical expenses, and food stamps. For the Green Book, only housing is excluded.

A Results-Based Budget Schematic


Indicator #1
Indicator #2
Indicator #3
Performance Measure #1
Performance Measure #2
Performance Measure #3

Volume I: Results

Result #1:

Indicator Baselines

The Story Behind the Baselines:

What Works to Turn the Curve:

Our Strategy and Agenda:

Past Actions

Current Budget Year Proposals

2 - 10 Year Agenda

Volume II: Departments

Department #1:

Our most important contributions to Cross Agency Results:

Program #1

Sub - program #1

Performance Measure Baselines

The Story Behind the Performance Baselines:

What Works to Improve Performance

Our Strategy and Agenda:

Past Actions

Current Budget Year Proposals

2 - 10 Year Agenda

Result-Based Budget Schematic

Fiscal Policy Studies Institute
July 1997

ABOUT THE FINANCE PROJECT

The Finance Project is a national initiative to improve the effectiveness, efficiency, and equity of public- and private- sector financing for education, other children's services, and community building and development. With leadership and support from a consortium of private foundations, The Finance Project was established in 1994 as an independent, non-profit organization. It undertakes an ambitious array of policy research and development activities, policymaker forums and public education activities, as well as support and technical assistance activities.

The work of The Finance Project is aimed at increasing knowledge and strengthening the capability of communities, states, the federal government, and non-governmental initiatives to implement promising strategies for generating necessary fiscal resources and improving the return on investments in children and their families. Its activities are intended to:

- Examine the ways in which governments at all levels, and the private sector, finance education and other supports and services for children (age 0-18) and their families;
- Identify and highlight structural and regulatory barriers that impede the effectiveness of programs, institutions, and services, as well as other public investments, aimed at promoting children's growth and development;
- Outline the characteristics of financing strategies and related structural and administrative arrangements that support improvements in education, other children's services, and community building and development;
- Identify promising approaches for implementing these financing strategies at the federal, state, and local levels and assess their costs, benefits, and feasibility;
- Highlight the necessary steps and cost requirements of converting to new financing strategies; and
- Strengthen intellectual, technical, and political capability to initiate major long-term reform and restructuring of financing systems, as well as interim steps to overcome inefficiencies and inequities within current systems.

The Finance Project extends the work of many other organizations and blue-ribbon groups that have presented bold agendas for improving supports and services for children and families. It is creating the vision for a more rational approach to generating and investing resources in education, other supports and services for children and families, and communities. It is developing ideas, options, and policy tools to actively foster positive change through broad-based systemic reform, as well as through more incremental steps to improve the effectiveness, efficiency, and equity of current systems. It also provides support and technical assistance to "reform ready" states, communities, and initiatives engaged in efforts to align their financing systems with their policy and program reform agendas.

For more information about The Finance Project and its specific activities, please contact:

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